

# Lothian & Borders Police Board

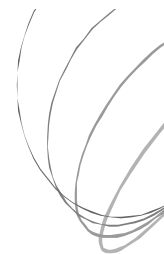
Report to Members and the Controller of Audit  
on the 2006/07 Audit



October 2007

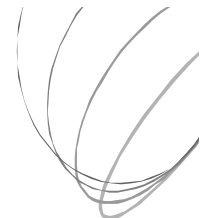






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# Key messages

In 2006/07 we have audited the financial statements and looked at aspects of performance and governance within Lothian and Borders Police Board. This report sets out our main findings.

Overall, we found the financial stewardship of the board during the year to be satisfactory. The main conclusions and outcomes from the audit are highlighted below:

- We have given an **unqualified** audit opinion on the financial statements for 2006/07.
- Final accounts preparation procedures and working papers were generally good.
- Balances held at 31 March 2007 were in line with the board's reserves strategy and the board remained within revenue and capital carry forward limits.
- Many aspects of a sound corporate governance framework are in place, although consideration should be given to updating the board's financial regulations, standing orders and scheme of delegation.
- Internal Audit concluded that reasonable assurance can be placed upon the adequacy and effectiveness of the board's internal financial control system in the year to 31 March 2007.
- HMIC completed a follow up inspection during 2006/07 and the report is expected to be published shortly.
- All statutory performance indicators were assessed as reliable.

Key issues for the board in the future include:

- Continued effort to meet targets for the reduction in serious violent crimes and the continuing improvement of clear up rate for serious violent crimes, housebreaking and car crimes.
- Continuing work to embed and integrate risk management within the board's activity.
- Giving more priority to the assessment and investigation of NFI matches, particularly those within creditors payments.
- Responding to financial reporting changes introduced by the 2007 SORP.

Key issues for the attention of members are outlined in the Action Plan included in this report.

We would like to take this opportunity to express our appreciation for the assistance and co-operation provided by officers and members of the board during the course of the audit.

**Audit Scotland  
October 2007**

# Introduction

1. The members and officers of the board are responsible for the management and governance of the organisation. As external auditors, we review and report on the arrangements in place and seek to gain assurance that:
  - the financial statements have been prepared in accordance with statutory requirements and that proper accounting practices have been observed;
  - the board's system of recording and processing transactions provides an adequate basis for the preparation of the financial statements and the effective management of assets and interests;
  - the board has adequate corporate governance arrangements which reflect the three fundamental principles of openness, integrity and accountability;
  - the systems of internal control provide an appropriate means of preventing or detecting material mis-statement, error, fraud or corruption;
  - the board has proper arrangements for securing best value in its use of resources; and
  - arrangements have been made to collect, record and publish statutory performance information.
2. This report summarises the most significant issues arising from our work during 2006/07. Where appropriate, we have submitted more detailed reports to management, including agreed action plans, throughout the year.
3. The co-operation and assistance given to us by board members and staff is gratefully acknowledged.

# Financial statements & financial position

## Introduction

4. In this section we summarise key outcomes from our audit of the board's financial statements for 2006/07, aspects of the board's reported financial position and performance to 31 March 2007, and provide an outlook on future financial prospects and financial reporting issues.
5. We audit the financial statements and give an opinion on:
  - whether they present fairly the financial position of the board and its expenditure and income for the year; and
  - whether they have been prepared properly in accordance with relevant legislation, applicable accounting standards and other reporting requirements.
6. We also review the Statement on the System of Internal Financial Control by considering the adequacy of the process put in place by the board to obtain assurances on systems of governance and internal financial control and assessing whether disclosures in the statement are consistent with our knowledge of the board.

## Auditor's report

7. We have given an unqualified opinion on the financial statements of Lothian and Borders Police Board for 2006/07, and concluded that:
  - the financial statements present fairly, in accordance with applicable laws and regulations and the 2006 SORP, the financial position of the board as at 31 March 2007 and its income and expenditure for the year then ended; and
  - the financial statements have been prepared in accordance with the Local Government (Scotland) Act 1973.
8. The board's balance sheet has an excess of liabilities over assets of £1,250 million due to the accrual of pension liabilities in accordance with accounting standards. Auditing standards require auditors to consider an organisation's ability to continue as a going concern when forming an opinion on financial statements. One of the indications that may give rise to going concern considerations is an excess of liabilities over assets.
9. The Foreword to the Report and Accounts outlines the Treasurer's view that it has been considered appropriate to adopt a going concern basis for the preparation of the financial statements as the accounting requirements for pensions do not impact on the underlying basis for meeting the board's

current and ongoing liabilities. Future pension liabilities will be met, as they fall due, by government grant and contributions from constituent authorities in the normal way. We are satisfied that the process the board has undertaken to consider going concern is reasonable.

## Financial position

### Operating performance 2006/07

10. The presentation of the 2006/07 financial statements has changed significantly from previous years. They now include an income and expenditure account and a separate statement on the movement of the general fund balance, replacing the consolidated revenue account. The latter statement reflects items that require to be taken into account when determining the board's budget requirement and in turn contributions from constituent authorities, as determined by statute.
11. The surplus or deficit on the income and expenditure account is the best measure of the board's financial result for the year, recognising the resources that have been consumed and generated in accordance with Generally Accepted Accounting Principles. The board's net operating expenditure in 2006/07 was £277.7 million. This was met by government grants and constituent authorities' contributions of £193.7 million, resulting in a deficit for the year of £84.0 million. This large deficit largely reflects the unfunded nature of the police pension scheme.
12. However, the movement on the general fund balance is also an important aspect of the board's stewardship as the main budget reference point, the main differences being:
  - capital investment is accounted for as it is financed, rather than when fixed assets are consumed;
  - retirement benefits are charged as amounts become payable to pension funds and pensioners, rather than as future benefits are earned.
13. After adjusting for these items, a deficit for the year of £2.648 million was incurred. After adjusting for the planned draw-down of £0.475 million from sums earmarked for pension commutations, £2.173 million required to be contributed from unallocated general fund reserves. The budget set for 2006/07 assumed a contribution of £1.625 million, representing an adverse variance of £0.538 million. In his Foreword the Treasurer summarises the principal reasons for the adverse budget variance including:
  - additional expenditure was required for operational policing services amounting to £1.051 million;
  - police pensions were £0.238 million less than budget; and
  - borrowing costs were also less than budget, resulting in a saving of £0.275 million.

### Reserves and balances

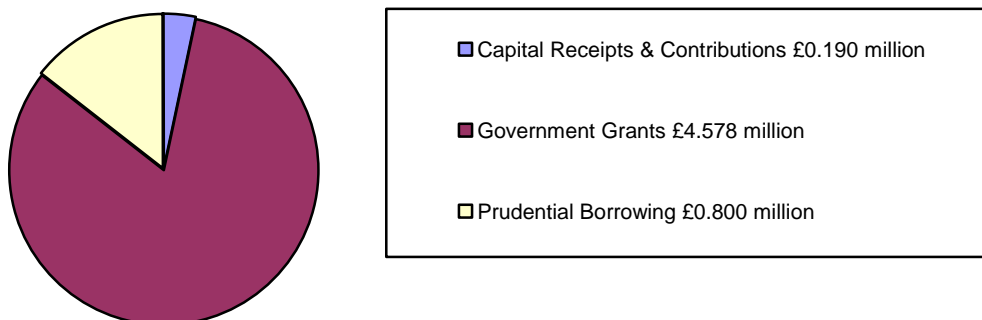
14. The board holds a general fund reserve which consists of both earmarked amounts set aside to support future years' expenditure and a contingency for unexpected events or emergencies. The general reserve also includes a working balance to help cushion the impact of uneven cash flows and

avoid unnecessary temporary borrowing. The board has policies in place which set out why reserves are held and their intended use.

15. At 31 March 2007 the board held a general fund reserve of £8.217 million, of which £6.970 million has been 'earmarked' to cover particular commitments:
  - £1.247 million to be applied to the 2007/08 revenue budget with contributions totalling £0.127 million to be made to the general fund in 2008/09 and 2009/10; and
  - £5.850 million set aside to fund future payment of police pension commuted sums.
16. The remaining balance (£1.247 million) is available to the board to meet unexpected risks and developments and as a working balance to assist cash flow management. The balance at 31 March 2007 represents an increase of £0.057 million on the position reported to the board in January 2007 when the three-year budget for the period 2007-2010 was approved and uncommitted balances remain broadly in line with the reserve strategy. Movements in reserves and their application to board expenditure are reported on a quarterly basis. The board's aggregate level of reserves was within overall carry forward limits approved by ministers.

## Capital performance 2006/07

17. Capital expenditure totalled £5.568 million and was funded by:



18. All capital grant was utilised. The approved capital programme for 2006 to 2009 included provision for 2006/07 prudential code borrowing of £7.090 million. However, only £0.800 million was required due to slippage on a number of projects, including the Livingston Civic Centre, Command & Control and various police station upgrades.

## Issues arising

19. The board's unaudited financial statements were submitted to the Controller of Audit prior to the deadline of 30 June. Final accounts preparation procedures and working papers were good and this enabled the audit to progress smoothly.
20. Audited accounts were finalised prior to the target date of 30 September 2007 and are now available for presentation to the board and for publication. The financial statements are an essential means by



which the board accounts for its stewardship of the resources made available to it and its financial performance in the use of those resources.

21. Local authorities in Scotland are required to follow the *Code of Practice on Local Authority Accounting in the United Kingdom – A Statement of Recommended Practice* (the 'SORP'). Some minor adjustments were made to the figures included in the unaudited accounts made available for public inspection. None of the adjustments made had a significant impact on the deficit for the year. Further matters arising from the audit of the financial statements also require to be brought to the attention of members and these are summarised below.

## **Bad debt provision**

22. The balance sheet records debtors, net of bad debt provision, of some £4.2 million. While a small element of the debtors has had a specific provision applied, the remainder of the outstanding debt (£4.5 million) has a general provision of only £0.350 million (8%). We have discussed with management the need to review the level of bad debt provision to ensure the debt disclosed is reasonable and capable of recovery.

**Action point 1**

## **Legality**

23. Each year we request written confirmation from the Treasurer that the board's financial transactions accord with relevant legislation and regulations. Significant legal requirements are also included in audit programmes and checklists. The Treasurer has confirmed that, to the best of his knowledge and belief and having made appropriate enquiries of the Chief Constable and the Force Executive, the financial transactions of the board were in accordance with the relevant legislation and regulations governing its activities.
24. There are no additional legality issues arising from our audit which require to be brought to members' attention.

## **Statement on the system of internal financial control**

25. The 2006/07 financial statements include a Statement on the System of Internal Financial Control which highlights the Treasurer's view that reasonable assurance can be placed upon the adequacy and effectiveness of the board's internal financial control system. The statement complies with accounting requirements and is not inconsistent with the findings of our audit.

## Financial outlook

### Pension liabilities

26. Accounting for the costs of pensions presents a difficult challenge. The amounts involved are large, the timescale is long, the estimation process is complex and involves many areas of uncertainty that are the subject of assumptions.
27. Financial Reporting Standard 17 (Retirement Benefits) is based on the principle that an organisation should account for retirement benefits at the point at which it commits to paying them, even if the actual payment will be made years into the future. This requirement results in very large future liabilities being recognised in the annual accounts.
28. The present value of police pension scheme liabilities at 31 March 2007 is £1,289 million. As the officers' scheme is unfunded and has no assets to be valued, the pension liability will fall to be met by serving police officers' contributions and by taxpayers in the future (through government grant and constituent authorities' contributions).
29. The board's estimated pension liabilities for support staff at 31 March 2007 exceeded its share of assets in the Lothian Pension Fund by £12 million. A full valuation of the Fund at 31 March 2005 was published in December 2005 and the results have been reflected in the 2006/07 accounts. The board's contributions will remain at 255% of employees' contributions in the period to 2008/09.

### SORP 2007

30. Overall the board is well placed to continue to prepare annual financial statements in accordance with accounting and statutory requirements. It has responded positively to audit issues and to changing accounting rules. Challenges ahead include incorporating further changes that have been made to the 2007 SORP e.g. the introduction of a revaluation reserve and a capital adjustment account.

**Action point 2**

# Governance



## Introduction

31. In this section we comment on key aspects of the board's governance arrangements during 2006/07 and provide an outlook on future governance issues.

## Overview of arrangements in 2006/07

32. Corporate governance is concerned with structures and processes for decision-making, accountability, control and behaviours at the upper levels of the organisation. Last year we reported that many aspects of a sound corporate governance framework were in place, and this continued to be the case in 2006/07.
33. During 2006/07 we reviewed the board's financial regulations, standing orders and scheme of delegation. We noted that they had been last updated in May 2003, and as a result did not include reference to recent developments, for example, the prudential code, risk management, asset management and e-procurement. The board should review these key aspects of the overall governance framework, revising the financial regulations, standing orders and scheme of delegation to incorporate the appropriate developments.


**Action point 3**

## Audit Committee

34. Effective scrutiny is central to good governance, with a significant role for councillors to scrutinise performance, hold management to account on service delivery and support the reform and modernisation agenda. During 2006/07 Lothian and Borders Police Board's Audit Committee operated effectively and generally complied with CIPFA's good practice principles for audit committees.
35. The Committee comprises six elected members selected from the constituent authorities. Following the May 2007 elections, the scheduled June meeting was postponed. The inaugural meeting of the new audit committee was held in September 2007 where it was agreed that the committee would meet twice per year. We will keep the effectiveness of the new committee under review in the course of our future audits.

## Internal Audit

36. Internal audit plays a key role in the board's governance arrangements, providing an independent appraisal service to management by reviewing and evaluating the effectiveness of the internal control system. The board's internal audit service is provided by the City of Edinburgh Council under a service level agreement.

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37. Each year we undertake an overview of internal audit arrangements which includes an assessment of whether or not we can place reliance on internal audit work in order to reduce our own input. We are pleased to conclude that internal audit work within the board continues to be of a sufficient standard to allow us to rely on it.

## **Risk management**

38. During 2006/07 the first annual audit of the implementation of the actions flowing from the risk register was undertaken. The management team and police board has made significant progress. Improvements made include the establishment of an improved force planning cycle and a Business Change Board, which should improve the strategic planning framework, whilst court witness scheduling and ongoing criminal justice projects will enable the force to better manage abstraction levels.

## **Systems of internal control**

39. As noted above, reliance was placed on the work of internal audit in 2006/07 to evaluate a number of key systems in place within the board. Overall, the Chief Internal Auditor concluded that 'reasonable assurance can be placed upon the adequacy and effectiveness of the board's internal control system in the year to 31 March 2007'.

## **Information security management – follow-up**

40. A follow up review of our 2005/06 information security management report was undertaken as part of the 2006/07 audit. We were pleased to record that action had been taken on a number of the original recommendations. Of the three matters arising, one had been implemented in full, one action remained outstanding while another had been partially implemented. Further work is required to update the information security policy and introduce a process to review access rights for staff that have been transferred to a new role. Revised timescales for implementation have been agreed with management.

## **Anti-fraud and corruption arrangements**

41. The board has an approved Anti-Fraud Policy, Fraud Response Plan and Professional Standards Reporting Policy which contribute to sound arrangements to prevent and detect fraud and corruption. Each year Audit Scotland gathers information on actual cases of fraud identified by audited bodies, including police boards. In 2006/07 there were no cases reported for Lothian & Borders Police.

## **National Fraud Initiative**

42. In 2006/07 the board again took part in the National Fraud Initiative (NFI) in Scotland. The exercise is undertaken as part of the audits of the participating bodies. NFI brings together data from councils, police and fire and rescue boards, health bodies and other agencies, to help

identify and prevent a wide range of frauds against the public sector. These include housing benefit fraud, occupational pension fraud and payroll fraud. The NFI has generated significant savings for Scottish public bodies (£27 million up to 2005) but, if fraud or overpayments are not identified in a body, assurances may be taken about internal arrangements for preventing and detecting fraud.

43. The NFI 2006/07 results (data matches) were made available to the board on 29 January 2007 via a new secure web-based application. Participating bodies follow up the matches, as appropriate, and record the outcomes of their investigations in the application. We monitored the board's involvement in NFI 2006/07 during the course of our audit.
44. We note that limited action has been taken by the board to follow these up, with only a small proportion of the matches identified having been investigated. The board have yet to take any steps to investigate the significant number of matches identified within creditors payments. To date, no savings have been identified from NFI investigations.

**Action point 4**

## **Governance outlook**

45. Overall the board is well placed to ensure that it operates appropriate corporate governance arrangements in the coming years. It will need to keep these under review to ensure that they remain up to date and are subject to continuous improvement. This will include:
  - continuing to embed risk management throughout the organisation;
  - updating financial regulations, standing orders and scheme of delegation;
  - ensuring implementation of outstanding recommendations from the 2006/07 Information Security Management Overview follow up.
46. The board needs to remain vigilant against the risks of fraud and corruption, taking full advantages of the opportunities offered by new technologies within established codes for data matching, while at the same time ensuring that it responds effectively to the threats posed by illicit use of those technologies. Further commitment to the National Fraud Initiative will be required to ensure that the full benefits of this exercise are realised.

# Performance



## Introduction

47. In this section we summarise key aspects of the board's reported performance during 2006/07 and provide an outlook on future performance. We also comment on the findings of national performance audit studies.

## Her Majesty's Inspectorate of Constabulary for Scotland

48. Audit Scotland work closely with HMIC and other scrutiny bodies to minimise the burden of audit and inspection on public bodies and to optimise the use of resources available for such work.
49. HMIC undertook an inspection of Lothian & Borders Police between late 2006 and early 2007. We anticipate that this report will be published shortly.

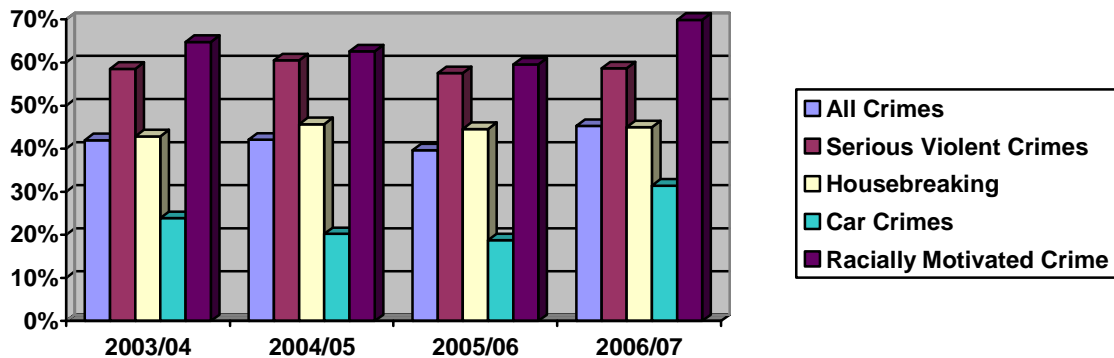
## Statutory performance indicators

50. The board has a statutory duty to publish specified performance indicators as directed each year by the Accounts Commission. We review the board's arrangements and return details of the indicators, including an opinion on their reliability, to Audit Scotland headquarters to enable compilation of national reports on performance. Arrangements for all of the board's performance indicators were assessed as reliable this year.
51. Audit Scotland publishes a compendium of data on its Web Site <http://www.audit-scotland.gov.uk/performance/> where all local authorities, police boards and other bodies are listed and all authorities are encouraged to use this information to identify scope for improvement and to contribute to their programme of service reviews.

## Percentage of crimes cleared up

52. SPIs show that the overall percentage of all crimes cleared up is improving slightly, although there are variations between identified categories of crime.
53. Within the Lothian and Borders Police board area, the number of serious violent crimes committed has increased from 2,897 in 2005/06 to 2,983 in 2006/07; however there has been a corresponding increase in clear up rates. The number of incidents relating to car crimes has fallen, with a considerable increase noted in the clear up rate.
54. During 2006/07 the number of racial incidents increased by 22% from the previous year. The percentage of such crimes cleared up increased significantly during the year (59.5% in 2005/06 to 69.9% in 2006/07).

55. In aiming to focus on offences that cause the most public concern, the board have experienced a 2.6% decrease in the overall reported crime rate and a 5.8% increase in detection rates, indicating improving safety in the Lothian and Borders area.



### Number of people killed or injured as a result of road accidents

56. The board has established targets for a reduction in those killed or injured as a result of road accidents for 2006/07, using figures from 1994 to 1998 as a baseline. The board has achieved significant reductions, exceeding national targets in two of the three categories as it has done in previous years:

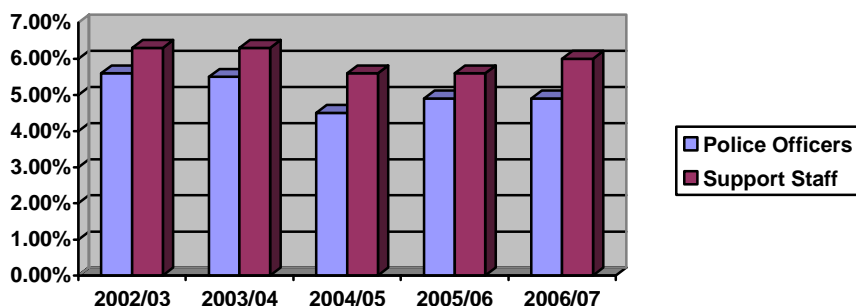
- a 32% reduction in the number of people killed or seriously injured (target 28%);
- a 26% reduction in the number of children killed or seriously injured (target 35%); and
- a 13% reduction in slight injuries (target 6%).

### Proportion of 999 calls answered within ten seconds

57. In 2006/07 the Force's performance in answering 999 calls within 10 seconds rose from 75.5% to 87.1%, indicating a significant improvement in performance.

### Proportion of working time lost due to sickness absence

58. In previous years we have highlighted the improved levels of sickness absence for both police officers and support staff. While police officers' sickness absence levels stayed fairly stable over the last 2 years, absence for support staff rose slightly in 2006/07, reversing the trend of previous improvements (increasing from 5.6% to 6.0%).



## Police reports

59. A national target of 10 working days after caution/charge has been set for the time taken to submit police reports to the Children’s Reporter. In relation to submission of reports to the Procurator Fiscal, the Crown Office and Procurator Fiscal Service and ACPOS have agreed that Forces should aim to submit 80% of reports within 28 calendar days; although significant improvement is noted in this area in comparison to 2005/06, further improvements are required in order to achieve this target. In 2006/07 performance has improved, with:

- 92% of reports were sent to the Children’s Reporter within 10 working days; and
- 62% of reports were sent to the Procurator Fiscal within 28 calendar days.

## Pubic performance reporting

60. The board publishes its ‘For the Record’ publication annually. This document summarises the Force’s performance during the previous year, as encouraged by best value, and provides specific performance information for each of the constituent authority areas. The textual information presented in the publication is informative and easy to understand conveying clearly to the public the achievements of the Force. However, in contrast the numerical performance information can be difficult to interpret (for example the tables included on pages 10 and 11 Performance in Detail).

**Action point 5**

## National Studies

61. Audit Scotland carries out a national study programme on behalf of both the Accounts Commission and the Auditor General for Scotland. Reports of direct interest to the board are set out in paragraphs 58 – 59 below. Further information on the study and report can be obtained from Audit Scotland’s web page at [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).

## Police call management

62. All Scottish police forces have recently centralised how they manage calls from the public. More calls to the police are now being answered and members of the public are generally satisfied



with the service they receive when they call. However, limited performance information means forces are unable to demonstrate whether the new arrangements are delivering value for money or fully achieving the anticipated benefits. The lack of a national strategy has resulted in wide variations in approach.

63. Audit Scotland undertook a national study earlier this year to review how police forces manage calls from the public. Audit Scotland reported their findings from the review in September 2007, setting out six key messages:
- the police received 5.8 million calls from the public in 2006/07, but different recording practices across Scotland make it difficult to form a national picture of the types of calls the police receive.
  - the police and other public sector organisations need to improve public understanding about how to access non-emergency services.
  - since 2000/01, there has been £30.1 million capital investment in police call handling. There was no national strategy during this time, and forces adopted very different approaches as a result.
  - Forces face a continuing challenge to match staffing levels to demand. They also need to do more to understand and address the training needs of staff.
  - people are generally satisfied with the response they receive when they call the police but they are less satisfied with how they are kept informed about the issue they had called about.
  - new IT systems are providing better information on call handling, but consistent performance information to support benchmarking and inform strategic planning at both national and local levels is limited.
64. The report commented positively on a number of aspects of the arrangements in place within Lothian and Borders Police board including the proposed implementation of the non-emergency number, dedicated 999 call handlers within the contact centre and practices taken to improve the standard of those persons recruited for the force call centre. The report included a number of recommendations. The board should consider these to identify areas for improvement within Lothian and Borders.

#### **Action point 6**

## **Performance outlook**

65. The board's performance during 2006/07 as measured by SPIs has been mixed, with some national targets exceeded, some not met and some areas of improvement since 2005/06. Particular areas for continuing attention in the coming years are the need to meet national targets for the reduction in children killed or seriously injured as a result of road accidents and continuing recent improvement in clear up rates.

# Appendix A: Action Plan

## Key Risk Areas and Planned Management Action

| Action Point | Refer Para | Risk Identified   | Planned Management Action  | Responsible Officer | Target Date |
|--------------|------------|---|--|---------------------|-------------|
| 1.           | 22         | <p><b>Bad debt provision</b></p> <p>The general bad debt provision should be reviewed to ensure it is reasonable and appropriate, based on an assessment of the collectability of debts.</p> <p><b><i>Risk: the bad debt provision may not reflect the true recoverability of the outstanding debt and as a consequence the amounts due to the board may be over-stated.</i></b></p>            | <p>Head of Finance to meet with Management Accountant responsible for debtors to ensure a detailed analysis is undertaken on suitability of the current general bad provision.</p>   | Head of Finance     | Jan 08      |
| 2.           | 30         | <p><b>Financial Reporting</b></p> <p>Changes have been made to the 2007 SORP which may impact on the presentation of the 2007/08 annual financial statements.</p> <p><b><i>Risk: in the event of insufficient preparation, the 2007/08 financial statements may not comply with accounting requirements.</i></b></p>  | <p>Head of Finance and Deputy Head of Finance to meet with Treasurer's staff to interpret the impact of the 2007 SORP on the Board's financial statements. Head of Finance and Deputy Head of Finance to attend the annual CIPFA Technical Update in March 08 to update knowledge. 2007 SORP purchased by Finance Dept and to be fully reviewed.</p> | Head of Finance     | Mar 08      |
| 3.           | 33         | <p><b>Governance framework</b></p> <p>The financial regulations, standing orders and scheme of delegation were last updated in May 2003 and do not reflect a number of key developments including the prudential code, asset management and e-procurement.</p> <p><b><i>Risk: weaknesses or inconsistencies in overall governance arrangements lead to loss, error or inefficiency.</i></b></p> | <p>Head of Finance to review with Director of Corporate Services and Treasurer and agree a timetable for update of the required regulations, standing orders and scheme of delegation, ensuring that key developments are included.</p>  | Clerk to the Board  | Mar 08      |

| Action Point | Refer Para | Risk Identified   | Planned Management Action  | Responsible Officer    | Target Date |
|--------------|------------|---|--|------------------------|-------------|
| 4.           | 44         | <p><b>National Fraud Initiative</b></p> <p>The board has made poor progress in following up reported matches, particularly in the area of creditors payments.</p> <p><b><i>Risk: Potential cases of fraud are undetected and potential savings are not realised.</i></b></p>  | Head of Finance and Management Accountant to progress this matter with a view to resolving and recovering any potential matches.   | Head of Finance        | Jan 08      |
| 5.           | 60         | <p><b>Public performance reporting</b></p> <p>Numerical performance information in annual publications issued by the board can be difficult to interpret.</p> <p><b><i>Risk: aspects of published performance information conveyed to the public are not clear or understandable.</i></b></p>   | Ch Supt Anderson and Team Leader Performance Improvement Unit to review the current information provided in publications and make necessary improvements.  | Ch Supt Cliff Anderson | Feb 08      |
| 6.           | 64         | <p><b>Police call management</b></p> <p>Audit Scotland has carried out an initial review of police call management in Scotland. Various recommendations have been made in its report and it is anticipated that the board would review its arrangements in light of those recommendations.</p> <p><b><i>Risk: the board may not be managing police calls effectively.</i></b></p> | The performance of the Force Communication Centre is constantly monitored with an ACC taking the lead responsibility to identify potential weaknesses and look at ways of improving the efficiency and effectiveness of the operation. This is an ongoing process. | Supt Mark Williams     | Mar 08      |