



**HENDERSON LOGGIE**  
Chartered Accountants

## **Tayside Joint Police Board**

**Report to Members and the  
Controller of Audit**

**2009/10**

**External Audit Report No: 2010-03**

**Draft Issued: 31 August 2010**

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## **Restriction on Use**

This report has been prepared in accordance with our responsibilities under International Standards on Auditing and Audit Scotland's Code of Audit Practice for the audit of Tayside Joint Police Board's financial statements. Our audit does not necessarily disclose every weakness and for this reason the matters referred to in this report may not be the only shortcomings which exist.

We take this opportunity to remind you that:

- This report has been prepared for the sole use of Tayside Joint Police Board and the Corporate Governance Sub-Committee and will be shared with the Accounts Commission and Audit Scotland; and
- No responsibility is assumed by us to any other person who may choose to rely on it for his or her own purposes.



# 1. Executive Summary

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## Finance

1. Our opinion on the financial statements is unqualified. The financial statements give a true and fair view, in accordance with relevant legal and regulatory requirements and the 2009 SORP, of the financial position of the Board and have been properly prepared in accordance with the Local Government (Scotland) Act 1973.
2. The Board's Income and Expenditure Account shows a deficit for the year of £27.669 million. After adjusting for amounts required by statute and non-statutory proper practices to be debited or credited to the General Reserve Balance, the Board reported a decrease in the General Reserve Balance for the year of £2.126 million.
3. A Transforming Tayside (fit for the future) programme has been established, involving members and staff at all levels. It is intended to position the Force to meet the projected funding challenges it will face in the coming years. An efficiency project has been established, seeking to identify where 4% savings could be achieved for each of the next three years. Discussions with other forces have confirmed a willingness to look at the possibility of shared services in a number of areas. A scoping exercise is being carried out to identify those areas with the greatest potential to generate savings.
4. An IFRS-based Code of Practice on Local Authority Accounting will replace the SORP from 2010/11. The Board will need to restate 2009/10 comparative information onto an IFRS basis, and disclose a restated 1 April 2009 IFRS-based balance sheet. We will review the restatement work in due course and report our findings at an early stage.

## Governance

5. Following publication of the Best Value report in December 2009, the Board approved a Best Value Improvement Plan and has made good progress in addressing the report's recommendations. The recommendations encompass both governance and performance issues.
6. In our 2008/09 Annual Report, we recommended that Standing Orders and Financial Regulations be reviewed and updated on a regular basis to ensure they remain fit for purpose. Revised Standing Orders were approved by the Board on 28 June 2010, to take effect from 1 July 2010. Recommended changes following a review of the Board's Financial Regulations are due to be considered at the meeting of the Corporate Governance Sub-Committee on 27 September 2010 and the full Board in November 2010.

## Performance

7. Following publication of the Best Value report, a number of steps have been taken to improve performance management. A Force Governance Framework and three year planning cycle was approved by the Force leadership Team in April 2010 and will be effective from April 2011.
8. Quarterly performance returns are submitted to the Scottish Government Justice Department. Information from these quarterly returns is then incorporated into ACPOS quarterly reports. The Chief Constable's Annual Performance Report is available on the Force's website; [www.tayside.police.uk](http://www.tayside.police.uk). The Chief Constable's Annual Report for 2009/10 was submitted to the June 2010 Board meeting.
9. Members have agreed that the constituent authorities' SOA performance reports should be scrutinised by the Corporate Governance sub-committee (formerly the Audit & Scrutiny sub-committee), particularly in relation to the commitment from Tayside Police.

## Acknowledgements

10. Our audit has brought us in contact with a wide range of staff and Board members. We would like to take this opportunity to place on record our appreciation of the co-operation and assistance extended to us in the discharge of our duties.



## 2. Introduction

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### Introduction

11. We are pleased to submit our fourth Annual Report, covering significant matters arising during the course of our audit of the Board for the year ended 31 March 2010. In previous years, we have produced a separate Report to Those Charged with Governance (ISA 260 report), dealing specifically with issues from our audit of the financial statements, but for 2009/10, that information has been included in this Annual Report.
12. The framework under which we operate under appointment by Audit Scotland is outlined in Section 2 of our **Risk Assessment, Annual Audit Plan and Fee Proposal for 2009/10** (Annual Plan), Report 2010-01 issued on 12 February 2010. The respective responsibilities of members, officers and auditors are set out in Appendix I of this report.
13. Broadly the scope of our audit was to
  - provide an opinion on the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Accounts Commission
  - review and report on the Board's corporate governance arrangements in relation to systems of internal control, the prevention and detection of fraud and irregularity, standards of conduct, prevention and detection of corruption, and the Board's financial position
  - review and report on the Board's arrangements to manage its performance, as they relate to economy, efficiency and effectiveness in the use of resources and in securing Best Value
  - review and report on whether the Board has made adequate arrangements for collecting, recording and publishing prescribed performance information
14. Our audit approach focused on the identification of strategic business risks and operational and financial risks impacting on the Board.
15. As part of our overall planning approach to the Board's annual audit we carried out a review of the key risks, national and local, facing the Board and reported how we would continue to monitor them during the year through attendance at Board and sub-committee meetings, review of minutes and discussions with officers. The main risks were reported in our Annual Plan and where appropriate we have included an update on these risks in this report. To a certain extent the content of this report comprises general information that has been provided by, or is based on discussions with, management and staff. Except to the extent necessary for the purposes of the audit, this information has not been independently verified.
16. In accordance with our Annual Plan we reviewed the Board's key internal controls and have raised some issues during the course of our audit including matters highlighted in our **Financial Statements Audit Plan**, Report 2010-02 issued on 17 May 2010.
17. We take this opportunity to remind you that external auditors do not act as a substitute for the Board's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used efficiently, economically and effectively.

### 3. Finance

#### Financial Statements Audit

18. We have given an unqualified opinion on the financial statements of the Board for the year ended 31 March 2010.
19. We set out below a summary of the audit certification issues:
- the financial statements give a true and fair view, in accordance with relevant legal and regulatory requirements and the 2009 SORP, of the financial position of Tayside Joint Police Board as at 31 March 2010 and its income and expenditure for the year then ended
  - the financial statements have been properly prepared in accordance with the Local Government (Scotland) Act 1973
  - the Annual Governance Statement complies with the SORP. We were not required to consider whether the statement covers all risk and controls or form an opinion on the effectiveness of the Board's corporate governance and risk and control procedures.
20. Non-compliance with statute or regulations may materially affect the financial statements. Our audit procedures include the following:
- reviewing minutes of relevant meetings
  - enquiring of senior management the position in relation to litigation, claims and assessments
  - detailed testing of transactions and balances
21. We confirm that we did not identify any instances of concern with regard to the legality of transactions or events.
22. We also request written confirmation from the Treasurer and the Director of Corporate Services that the Board's financial transactions accord with relevant legislation and regulations. They have confirmed that they are not aware of any actual or potential non-compliance with laws and regulations that could have a material effect on the ability of the Joint Board to conduct its business and therefore on the results and financial position to be disclosed in the financial statements for the year ended 31 March 2010.
23. Under International Standard on Auditing (ISA) 260, we are required to communicate certain matters arising from the audit to those charged with governance. The areas considered are summarised in the table below:

**Table 1: ISA260 Reporting**

Area	Key Messages
Nature and scope of audit	We have planned our audit in accordance with International Auditing Standards and the Code of Audit Practice. Information on our audit appointment and details of the engagement partner and audit staff were outlined in our Annual Plan.
Integrity and objectivity of the audit engagement partner and audit staff	As external auditors, we are required to communicate on a timely basis all facts and matters that may have a bearing on our independence. We provided no consultancy or non audit services to Tayside Joint Police Board during the year and can confirm that we have complied with the Auditing Practices Board Ethical Standard 1 – Integrity, Objectivity and Independence. In our professional judgement the audit process has been independent and our objectivity has not been compromised.



### 3. Finance

Area	Key Messages
Accounting policies and practices	In our opinion there are no issues that require to be brought to your attention regarding the appropriateness of the Board's accounting policies and practices.
Material Risk and exposure	<p>Our Financial Statements Audit Plan issued on 17 May 2010 identified a number of material risks and exposures faced by the Board that we assessed might impact on the Board's accounts. Comment on these issues is included in paragraphs 43 to 59.</p> <p>There are no other issues relating to these risk areas that require to be brought to your attention.</p>
Audit Adjustments	<p>One significant audit adjustment was identified during the course of our audit of the financial statements. The Board agreed to adjust the accounts.</p> <p>Further detail is included at Appendix II. Definitions of material, significant and trivial are provided at Appendix III.</p> <p>A number of disclosure adjustments were made to the draft accounts. One of these requires to be brought to your attention. In his Emergency Budget on 22 June 2010 the Chancellor of the Exchequer announced that the consumer prices index rather than the retail prices index will be the basis for future public sector pension increases. In accordance with paragraph 21 of FRS 21 (Events after the balance sheet date), this change is deemed to be a non-adjusting post balance sheet event and Note 11, 'Event after the Balance Sheet Date', was added to the financial statements to include the necessary disclosure.</p>
Unadjusted Misstatements	<p>During our audit testing, we identified that, for those assets that were revalued during 2008/09, incorrect asset lives had been used when calculating depreciation and the release from deferred government grants. Useful lives had been understated by one year. The impact on the accounts would be approximately £0.150 million and is not considered material. We have agreed that the adjustments will be processed for the 2010/11 financial statements.</p> <p>There were no other unadjusted misstatements (other than those which are trivial).</p>
Material Uncertainties	<p>There are no material uncertainties related to events and conditions that cast significant doubt on the Board's ability to continue as a going concern.</p> <p>The Board's Balance Sheet at 31 March 2010 has an excess of liabilities over assets of £657.385 million (31 March 2009 £412.599 million) due to the accrual of pension liabilities in accordance with Financial Reporting Standard 17 (FRS 17) Retirement Benefits. The Board has adopted a 'going concern' basis for the preparation of the financial statements as constituent authorities of the Board are required under the 1995 Tayside Combined Police Amalgamation Area Scheme Order to meet all liabilities of the Board as they fall due. We are satisfied that the process which the Board has undertaken to consider the organisation's ability to continue as a going concern is reasonable.</p>
Fundamental Disagreements	There are no areas of disagreement with management that, individually or in aggregate, have a significant impact on the financial statements and our audit report.
Modifications to our audit report	There are no modifications to our audit report.



### 3. Finance

Material Weaknesses	No material weaknesses in the accounting and internal control systems were identified during the audit which would adversely affect the ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the accounts. Some opportunities to improve internal control were reported in our Financial Statements Audit Plan, issued on 17 May 2010.
Other matters relevant to the audit	There are no other matters specifically required by other auditing standards which need to be communicated.

#### Financial Position and Performance

24. The Board's net operating expenditure of £111.520 million exceeded the income from government grants and constituent authorities' contributions, resulting in a deficit for the year of £27.669 million reported in the Income and Expenditure Account.
25. This reported deficit is carried into the Statement of Movement on the General Reserve Balance and is then adjusted by £25.543 million for items required by statute and non-statutory proper practices to be credited to the General Reserve. The net impact of these adjustments is a decrease in the General Reserve Balance of £2.126 million for the year, reducing the General Reserve Balance carried forward to £7.301 million as at 31 March 2010.
26. Details of the adjustments made are reported in the notes to the accounts on page 25 of the Audited Statement of Accounts. These adjustments are due to the Board being required to consider funding elements of expenditure on a different accounting basis, including capital investment which is accounted for as it is financed rather than when the fixed assets are consumed, and retirement benefits that are charged as amounts become payable to pension funds and pensioners, rather than as future benefits earned.
27. Financial performance is measured against the financial budget set by the Board in January each year. In January 2009, the Board agreed a revenue budget for 2009/10 of £86.804 million.
28. There was a general underspend of £0.165 million in 2009/10, which has been transferred to the General Reserve for use by the Board in future years. £2.291 million has been transferred from earmarked reserves to meet the costs of police pension requirements.
29. The General Reserve excluding Pension Commutation amounts to £4.015 million, which is within the 5% maximum statutory threshold. (5% of Notional GAE for 2009/10 £82.294 million is £4.115 million.)
30. Included within the £3.078 million uncommitted balance at 31 March 2010 is £1.000 million which will be used to reduce the requisition charges to constituent councils in 2010/11, as approved by the Board when setting the 2010/11 revenue budget. In August 2010, the Board approved the use of a further £0.355 million for essential property works and £0.150 million for replacement of existing body armour sets.
31. When setting the budget for 2009/10, the Board had agreed to fund costs associated with the ADVANCE programme and job evaluation (£0.652 million) and part funding for police pension costs (£0.702 million) from the General Reserve. As a result of underspends against a number of budgets, these costs have been funded from within the overall police budget and these sums remain within the General Reserve for use in future years.
32. The Board achieved a saving of £0.374 million in loan charges, against a budget of £1.900 million. After deduction of 51% police grant, the balance of £0.183 million will be returned to the constituent authorities.



### 3. Finance

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33. In February 2010, the Board approved a net revenue budget of £73.702 million for 2010/11, including an estimated £2.553 million which is wholly funded by the Scottish Government in respect of funding for Additional Capacity Police Office posts, CTSA Police Officer posts and Ports Policing. Savings of £0.981 million were identified in setting the budget. Centralised funding of Police pension cost pressures from 2010/11 onwards means that these costs have been removed from the budget. (See paragraph 53 below for further information on the new arrangements for Police pensions).
34. A Transforming Tayside (fit for the future) programme has been established, which is intended to position the Force to meet the projected funding challenges it will face in the coming years. The programme is overseen by a Strategic Oversight Group consisting of all members of the Force Executive and chaired by the Chief Constable. The Convenor, Vice-Convenors, Clerk and Treasurer of the Board, as well as unions and staff associations, have been invited to participate in the group.
35. The programme will have a wide-ranging remit to look at the current distribution and utilisation of all staff across the Force area; to conduct a Best Value review of police staff; and to make recommendations which will allow the Force to produce a revenue budget within the financial resources available.
36. An efficiency project has been established with representatives from each Division within the Force. Every member has been asked to identify where 4% savings could be achieved within their own area of work for each of the next three years.
37. A vacancy management policy has been introduced to assist with workforce planning. A redundancy policy is being prepared, for submission to a future meeting of the Board.
38. Discussions with Central Scotland Police, Fife Constabulary and Lothian and Borders Police have confirmed a willingness to look at the possibility of shared services in a number of areas. A scoping exercise is being carried out to identify those areas with the greatest potential to generate savings. Progress will be reported to the Board.

#### Efficient Government

39. All public sector bodies in Scotland are involved with the Scottish Government's Efficient Government initiative. The initiative is designed to achieve cash and time-releasing savings through elimination of waste, bureaucracy and duplication.
40. For 2008/09 to 2010/11, the emphasis has moved from non-cash to cash efficiency savings. The eight Scottish police forces have efficiency savings targets that are incorporated within an overall target for local authorities. A cash efficiency target of 2% cumulative per annum has been set for the public sector. While there is no specific target for Police, there is an expectation that the service will deliver cash efficiencies of 2% cumulative per annum against a baseline of the GAE figures for 2007/08. The Force's cash efficiency target for 2008/09 was £1.31 million, rising to £2.62 million for 2009/10 and £3.93 million for 2010/11.
41. The Board considers its Efficient Government activities within the budget setting processes and as part of the business benefits scrutiny undertaken by the Corporate Governance Sub-Committee. In addition, efficiency gains and changes in service provision have been identified from recent Best Value reviews.
42. The efficiencies for 2009/10 were submitted to the Association of Chief Police Officers in Scotland (ACPOS) in May 2010. The cash releasing savings for 2009/10, approved by ACPOS, totalled £2.74 million. The Force also achieved non-cash or time-releasing savings of £0.88 million. Table 2 below summarises individual efficiency savings in excess of £0.10 million.



### 3. Finance

**Table 2 – Efficiency Savings**

	£m
Absence Management	0.493
Civilianisation of posts	0.491
Special Constables	0.344
Reduction in police officer overtime	0.284
Posts not filled	0.291
Procurement	0.253
Sale of property and surplus vehicles (non recurring)	0.303
<b>Total of Above</b>	<b>2.459</b> =====

#### Material Risks and Exposures

43. Our Financial Statements Audit Plan identified a number of material risks and exposures faced by the Board that we assessed might impact on the Board's accounts. The following paragraphs summarise these issues and how they have been resolved.

##### **Scottish Police Services Authority (SPSA) – ICT Procurement**

44. The SPSA was fully brought into operation on 1 April 2007, when it acquired full statutory powers, duties and functions. The Forensic Service passed from the Force to SPSA from 1 April 2007 and the ICT function transferred on 1 April 2008. Whilst the costs associated with the provision of Forensic services are borne by SPSA directly with no recharge to the Force, the funding for the purchase of ICT goods and services transferred to the Scottish Government.

45. An Agency Agreement is now in place between the Force and the SPSA to procure ICT equipment. The SPSA place orders and pay invoices for ICT goods and services on behalf of the Force. The Force reimburses the SPSA for these costs, and reclaims the monies from the Scottish Government.

46. Assurances have been received from the auditors of the SPSA regarding the costs included in the Force's financial statements, and we are satisfied that these costs have been accounted for correctly.

##### **Police Injury Benefits**

47. Injury benefits were removed from the police pension scheme regulations with effect from April 2006 and put on a separate statutory basis. When the police injury benefits formed part of the police pension scheme, **The Local Government Pension Reserve Fund (Scotland) Regulations 2003** applied to these costs, and restricted the amount chargeable to the general fund to the payments to pensioners in the year. As the 2003 Regulations no longer apply to these costs, there is no statutory basis for them to be charged to the pension reserve instead of the general fund. However, statutory guidance now requires an Employee Statutory Adjustment Account to be created to neutralise the impact on the General Fund, instead of using the pension reserve. In the Balance Sheet, the amount for injury benefits now requires to be presented separately from the pension benefits.

48. The Board has separately disclosed Other Retirement Benefit Liabilities on its Balance Sheet, with the corresponding entry in the newly created Employee Statutory Adjustment Account. This has a balance at 31 March 2010 of £15.762 million, based on information received from the Board's Actuary.

### 3. Finance

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#### **FRS17 Pension Costs**

49. All costs associated with FRS17 Pension Costs have been correctly accounted for and disclosed in the financial statements and associated notes.
50. The net pension liability in the Balance Sheet has increased by £236.970 million (51%) during 2009/10. This increase has arisen because the corporate bond rate of 1.5% used as the discount factor as at 31 March 2010 is significantly lower than the 3.6% used at 31 March 2009. This has contributed to a significant increase in the estimated current value of the pension liability.
51. The calculation of current service cost for pension benefits earned is based on the discount rate at the start of the year. Therefore current service costs in 2009/10 have not been affected by the change, at 31 March 2010, in the corporate bond rates used to estimate the current value of pension liabilities. The change in rate will however affect the reported current service costs of pensions in 2010/11 which are therefore likely to be higher than those reported for 2009/10.
52. The move from retail consumer price index as a basis for future public sector pension increases, referred to in Table 1 above, is expected to result in reduced pension liabilities in future years. Note 11 on page 37 of the accounts estimates the reduction to be 6-8%

#### **Police Pension Account**

53. New funding arrangements have been introduced for Police Officers pensions from 2010/11. Key aspects of these arrangements are as follows:
- a Police Pension Account (PPA) will be set up and maintained by each Force. Payments into and out of the PPA will be determined by regulations which require to be observed as representing proper accounting practice. The PPA will record the cost of pensions each financial year, and any surplus or deficit on the PPA at the end of a financial year will be transferred to the General Fund. The PPA requires to be disclosed as a note within the accounts.
  - there will be a fixed percentage employers' contribution based on an agreed percentage of pensionable pay set as a result of actuarial advice following regular valuations of the schemes (2010/11 – 24.7%)
  - the Scottish Government will provide funding to meet the costs of the pension provision as demonstrated by the PPA.
  - amounts held within the general fund reserves, earmarked or not, which relate to pension costs will be transferred into the PPA on 1 April 2010.
  - award payments for injury benefits and ill-health retirements will continue to be paid through the General Fund, with funding continuing through the Police element of the Local Government Settlement.
54. The Force has earmarked an amount of £3.286 million within its General Fund Balance at 31 March 2010 for those officers who were eligible to retire in 2009/10 but didn't. This amount will be transferred to the PPA at 1 April 2010.

### 3. Finance

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#### **Whole of Government Accounts (WGA)**

55. The legislative authority for WGA is contained in the *Government Resources and Accounts Act 2000*, which sets out a formal designation process. The Commencement Order for the publication of WGA has been laid before Parliament and therefore 2009/10 is the first year that a full set of WGA statements will be published. Although the Act is not applicable in Scotland, the Scottish Government has agreed to provide Treasury with equivalent information.
56. The UK Government's aim in respect of WGA is to develop a fully audited set of accounts covering virtually all of the UK public sector. WGA treats Government as if it were a single, consolidated entity by eliminating all significant transactions and amounts owed between public sector bodies and harmonising accounting policies. WGA is intended to present a true and fair view of Government Activities.
57. The Board met the deadline of 31 July 2010 for the submission of the WGA consolidation pack to the Scottish Government and external audit. We are confident that the audit certification deadline of 1 October 2010 will be achieved.

#### **International Financial Reporting Standards (IFRS)**

58. An IFRS-based Code of Practice on Local Authority Accounting will replace the SORP from 2010/11, when local authorities and joint boards are required to fully adopt IFRS.
59. The Board will need to restate 2009/10 comparative information onto an IFRS basis, and disclose a restated 1 April 2009 IFRS-based balance sheet. We will review the restatement work in due course and report our findings at an early stage.

## 4. Governance

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### Corporate Governance and Internal Control Arrangements

60. The Best Value report and Best Value Improvement Plan, discussed in section 5 of this report, include some comments and actions on Governance.
61. The Board and the Audit and Scrutiny Sub-Committee met regularly during 2009/10 and both comprised members from the three constituent local authorities in Tayside. The Board is responsible for key aspects of governance including budget setting, making arrangements to secure best value and participate in community planning, review of complaints handling by the Force, appointment of chief officers and scrutiny and challenge of Force performance.
62. During 2009/10 information sessions were provided for members on road policing, officer training and accident investigation. Further training is to be provided on roles and responsibilities, Best Value and Community Planning following recommendations included in the BV2 report.
63. The Director of Corporate Services and other key police officers attend the Audit and Scrutiny-Sub-Committee to discuss and present reports and are often held to account for implementation of recommendations made by audit to improve internal control systems. Regular updates on Strategic Best Value reviews carried out by the Force are reported to the Audit-and Scrutiny Sub-Committee.
64. In our 2008/09 Annual Report, we recommended that the Board's Standing Orders and Financial Regulations should be reviewed and updated on a regular basis to ensure that they remain fit for purpose. They had last been reviewed in November 2006. Management agreed that a review would be undertaken following publication of the BV2 Audit Report. Revised Standing Orders were agreed by the Board on 28 June 2010, to be implemented from 1 July 2010. Recommended changes following a review of the Board's Financial Regulations are due to be considered at the meeting of the Corporate Governance Sub-Committee on 27 September 2010 and the full Board in November 2010.
65. In May 2009, the Board approved changes to the terms of reference of the Audit Sub-Committee. The committee was re-named the Audit & Scrutiny Sub-Committee and membership was extended to nine members, namely Convenor, two Vice-Convenors and two members (including one opposition member) from each of the three constituent councils. Under the July 2010 Standing Orders, the Audit & Scrutiny sub-committee has been renamed the Corporate Governance sub-committee. Membership of the sub-committee is unchanged and it will discharge the functions of the previous Audit & Scrutiny sub-committee in full.
66. The July 2010 Standing Orders have introduced a Convenor's sub-committee, which will allow the Chief Constable to bring any matter requiring the approval / assistance of the Board to the meeting and will provide for formal recording of any decisions taken. The Convenors sub-committee will also be responsible for the oversight of:
- Chief Officers Appraisals
  - Independent Custody Visiting Scheme
  - Scottish Police Services Authority
  - Best Value Action Plan
67. Justine Curran was appointed Chief Constable for Tayside in February 2010. She had served as Deputy Chief Constable since joining the Force in February 2009 and had been Acting Chief Constable since June 2009, following the resignation of Kevin Mathieson.
68. In February 2010, the Board agreed, subject to the consent of Scottish Ministers, to extend the fixed term appointment of a former Chief Constable to enable his secondment to the UK Border Agency Inspectorate to continue until July 2011.

## 4. Governance

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### Annual Governance Statement

69. The Board has a Local Code of Corporate Governance adopted in January 2005. The Chief Constable has specific responsibility for overseeing the implementation and monitoring of the Code and reporting annually to the Board on compliance.
70. The Annual Governance Statement prepared by the Convenor and the Chief Constable is included as section 11 of the 2009/10 audited statement of accounts. It identifies two areas where further work will be undertaken during 2010/11 to strengthen compliance with the Local Code and concludes "Accepting that further work will be undertaken in 2010/11..... we are satisfied, based on the evidence and assurances we have received, that the Board's Corporate Governance arrangements are adequate and operating effectively."
71. Although we are not required to audit compliance with the Board's Code we review the Annual Governance Statement and the Board's processes to inform our view of the governance arrangements in place. We are satisfied with the Board's processes and that it has identified the key areas where work is still required to ensure full compliance with the Code.
72. As disclosed in the Annual Governance Statement, a formal review of the Local Code will be undertaken during 2010/11 to ensure that it remains relevant. The review will be based on a self-assessment against the CIPFA / SOLACE Good Governance Framework.

### Internal Audit

73. To minimise audit duplication we liaise with internal audit during our planning to identify areas of their work that we can place reliance on. For 2009/10 we agreed to place reliance on work covering the reviews of: payroll and pensions; performance management; risk management; stocks and inventories; and business continuity. We also place reliance on the Chief Internal Auditor's Annual Report when reviewing the Board's Annual Governance Statement. Following review of the files relating to these reports, we concluded that we could place reliance on the work and findings of internal audit.
74. Angus Council is responsible for delivery of the internal audit service to the Board under a service level agreement. The majority of the internal audit service is out-sourced to Scott Moncrieff who were appointed on 1 February 2007 to carry out the audit fieldwork for the three year period to 2008/09. In March 2009, the Audit Sub-Committee extended the contract for a further two years, bringing it in line with the current external audit appointments. Scott Moncrieff report to the Council's Chief Internal Auditor who retains responsibility for the delivery of internal audit services and reporting to the Board's Audit and Scrutiny Sub-Committee.

### Prevention and Detection of Fraud

75. As external auditors we are required to consider the arrangements made by management for the prevention and detection of fraud and irregularities.
76. At a corporate level, the Board has appropriate arrangements in place to help prevent and detect fraud and irregularity. These arrangements include, for example, an anti-fraud and corruption strategy, a whistle blowing policy and codes of conduct for staff. Elected members are governed by the codes of conduct in force in the constituent authorities. Overall we concluded that arrangements were generally satisfactory to prevent and detect fraud and other irregularities.
77. We are required to have arrangements in place to be notified of all frauds over £5,000 and to submit reports to Audit Scotland. No such frauds were reported during 2009/10.

## 4. Governance

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### National Fraud Initiative

78. During 2009/10 we continued to monitor the Board's participation in the National Fraud Initiative (NFI) 2008/09. 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, including occupational pension fraud and payroll fraud.
79. All of the data matches uploaded to the NFI secure website in February 2009 have been investigated and the outcomes recorded on the NFI web application. No fraud or error was identified.
80. In February 2010 we submitted an NFI return for the Board to Audit Scotland, which summarised the progress made by the Board in relation to the NFI 2008/09 exercise and assessed whether the approach adopted was in line with the NFI Handbook for Scotland issued in June 2008. Our return confirmed that there were no issues arising from our review of the Board in relation to the NFI 2008/09 exercise and concluded that overall the Board's arrangements for NFI were adequate.
81. The information on the return was used by Audit Scotland to inform the national report for the Auditor General and the Accounts Commission on the National Fraud Initiative in Scotland 2008/09 which was published in May 2010.
82. The Board is required to make adequate arrangements for the upload of the specified data for the 2010/11 NFI exercise. We have obtained assurances from the Board's nominated NFI contact that arrangements will be put in place to provide the necessary data in line with the guidance issued by Audit Scotland. We will continue to monitor the steps taken by the Board as the 2010/11 NFI work develops.

### Information Systems Community Security Policy (CSP)

83. Tayside Police is one of only three Forces in Scotland considered to have achieved full CSP compliance by 31 March 2010. A number of technical elements are not fully in place, however the SPSA have provided the Senior Information Risk Owner (SIRO – Deputy Chief Constable) with an action plan and dedicated project management which has satisfied the SIRO and the national Accreditor that the appropriate arrangements will be in place within a reasonable time. The ISMG will continue to monitor progress on the action plan and delivery of the final elements of the CSP. Any significant issues will be reported to the Board via the Corporate Governance sub-committee (formerly the Audit & Scrutiny sub-committee).

### Staff Survey

84. Tayside Police carried out a staff survey in August 2009. 49% of staff took part and over 85% of those reported they were satisfied with their employment in general. Analysis of the results identified specific business areas for improvement. A series of improvement workshops were held between December 2009 and February 2010 to discuss the issues raised, identify potential underlying reasons and seek solutions. Individual action plans have been produced for divisions and departments. A corporate action plan has also been developed and submitted to the Audit & Scrutiny sub-committee. Progress will be monitored by the Force Business Change committee, with regular updates to the Corporate Governance sub-committee (formerly the Audit & Scrutiny sub-committee).

## 4. Governance

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### Job Evaluation

85. The hearings for the final appeal process commenced in April 2010, with representatives from Hay Group chairing all final appeal panels. Appeals have been lodged by 69 people, representing 46 posts. The General reserve balance at 31 March 2010 includes £0.091 million ring-fenced for future job evaluation costs.

### Treasury Management

86. The Local Government Investments (Scotland) Regulations 2010 were approved by the Scottish Parliament on 10 March 2010 and came into force on 1 April 2010. The Regulations permit local authorities and boards to make investments subject to them obtaining the consent of Scottish Ministers. Finance Circular 5/2010, issued by the Scottish Government on 1 April 2010, provides the general consent of Scottish Ministers and sets out the requirements attached to the consent.
87. The consent requires authorities and boards to invest in a way that minimises the risk to the capital sum and optimises the return on the investment consistent with those risks.
88. Authorities are required to prepare an Annual Investment Strategy (the Strategy) before the start of the financial year and an Annual Investment Report (the Report) within six months of the financial year end. The consent specifies minimum requirements for these two documents. There should also be a mid year review.
89. Under the Local Government (Scotland) Act 1973, an authority is permitted to delegate functions to committees, with the exception of setting the council tax and borrowing money. The Investment Regulations extend these exemptions to include the approval of the Strategy and Report.
90. In the event that an authority makes an investment which is not listed as a permitted investment in their annual Investment Strategy, that investment will not be made in accordance with the Consent and as such will be *ultra vires*.
91. The Board's Investment Strategy for 2010/11 was approved by the Board at its meeting on 29 March 2010.
92. Scottish Ministers recommend that the Strategy and Report are also considered by an appropriate committee / scrutiny body. The Board has agreed that scrutiny of treasury management decisions and performance should be undertaken by the Corporate Governance sub-committee (formerly the Audit & Scrutiny sub-committee).



## 5. Performance

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### Arrangements for Performance Management

93. In accordance with section 13 of the Local Government in Scotland Act 2003 and associated regulations and guidance from Scottish Ministers the Board must:
- publish the information specified in the schedule to the Direction for all those activities which are carried out by the body
  - ensure that publication facilitates the making of comparisons where appropriate and possible with performance in 2008/09
94. The Statutory Performance Indicators (SPIs) for audit year 2009/10 are covered by the 2008 Direction, which represents a significant shift in approach, in recognition of the changing environment in which local authorities are operating. This includes the development of SOAs, increased self-evaluation and an agenda to reduce the overall volume of scrutiny.
95. The 2008 Direction is given by the Accounts Commission for Scotland (“the Commission”) under section 1(1)(a) of the Local Government Act 1992, which requires the Commission to direct relevant bodies (including Tayside Joint Police Board) to publish such information relating to their activities in any financial year or other specified period as will, in the Commission’s opinion:
- “facilitate the making of appropriate comparisons (by reference to the criteria of cost, economy, efficiency and effectiveness and of securing best value in accordance with section 1 of the Local Government in Scotland Act 2003) between –*
- i. the standards of performance achieved by different relevant bodies in that financial year or other period; and*
  - ii. the standards of performance achieved by such bodies in different financial years or, as the case may be, other periods”.*
96. The 2008 Direction requires each Police Board to report in accordance with the requirements of the Scottish Policing Performance Framework (SPPF). The SPPF is divided into four areas, designed to capture the breadth of policing activity. The four areas are:
- Service Response
  - Public Reassurance and Community Safety
  - Criminal Justice and Tackling Crime
  - Sound Governance and Efficiency
97. As set out under Section 99(d) of the Local Government (Scotland) Act 1973 (as inserted by Section 3(2) of the Local Government Act 1992), our duty as auditors of the Board is to be satisfied that the Board *“has made adequate arrangements for collecting and recording information, and for publishing it, as are required for the performance of their duties”*.
98. From discussion with management, review of systems and procedures in place and reports produced, we have concluded that there are adequate arrangements in place. The following paragraphs summarise the basis of arriving at this conclusion.

## 5. Performance

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99. All indicators are set nationally through the SPPF. Technical Notes are produced to accompany this to ensure that indicators are calculated consistently (where possible) across each Force. Representatives from each Force attend a Performance Information Practitioners Group (PIPG) to discuss any issues, points of clarification or points of consistency.
100. Tayside has set its own internal baseline data for each indicator, based on previous years data and its own aspirations. This provides useful information to allow the Board to assess how performance is changing.
101. SPPF quarterly returns are submitted to the Scottish Government Justice Department. Information from these quarterly returns is then incorporated into ACPOS quarterly reports.
102. Quarterly Performance Reports are presented to the Board and are available to the public through the Force's website. These reports present the current years data along with previous years, and make narrative comments where comparisons can be made nationally.
103. Some of the statutory indicators for 2009/10 are included in the 2009/10 Annual Report, which was submitted to the Board in June 2010 and is published on the Force website. A separate Statistics and Performance Results document for 2009/10 has also been published on the website. This document contains the full range of SPPF information which is not reported centrally by other agencies. Both documents were published in advance of the statutory deadline of 30 September 2010.
104. The number of crimes recorded fell from 26,047 in 2008/09 to 22,759 in 2009/10. The percentage of crimes cleared up fell slightly over the same period, from 58.4% to 57.6%. The percentage of group 1 crimes (crimes of violence) cleared up improved from 82.7% in 2008/09 to 85.65% in 2009/10.
105. Police officer absence rates had decreased from 4.35% in 2008/09 to 4.15% in 2009/10, a reduction of 225 working days. For police staff, absence rates decreased from 5.24% to 4.60%, a reduction of 437 working days. This is the lowest level of absence recorded for police staff in the 10 years that the percentage rate has been recorded.

### Single Outcome Agreement

106. In December 2009, a copy of the six-monthly SOA Performance Report from Perth and Kinross Planning Partnership was submitted to the Audit & Scrutiny sub-committee. Members considered the report, particularly in relation to the commitment from Tayside Police, and agreed that similar reports from the other local authority areas be scrutinised by the Sub-Committee in due course.
107. We will monitor reports to the Corporate Governance Sub-Committee to confirm that the 2009/10 SOA progress reports for the three constituent authorities are considered.
108. Internal Audit's review of performance management (report PB09/05, issued May 2010) included as one of its objectives 'to ensure that the Performance Management Framework is aligned with the Corporate Plan and the Single Outcome Agreement'. Internal audit reported that the Force does not take a corporate overview of its performance against the three SOAs. Instead, each division has autonomy to liaise directly with its constituent council. There is an associated risk that the constituent councils may receive a different level of service or engagement with the Force, which may result in differing perceptions on what support the Force can provide and in outcomes not being fully achieved.

## 5. Performance

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### Best Value

109. The Accounts Commission and Her Majesty's Inspector of Constabulary for Scotland (HMICS) are now taking a joint approach in carrying out and reporting police best value audit and inspections, referred to as Best Value 2 (BV2).
110. Audit Scotland and the HMICS work together to undertake joint risk assessments and assess the performance of the police authority and police force, to seek to achieve shared judgements on the extent to which characteristics of a best value police authority and police force are met and report publicly on the results.
111. Tayside was selected as the first of two pilots for the new joint audit and inspection process. The main audit and inspection work was carried out in May and June 2009 and a member of our audit team was included in the audit and inspection team. The report was published on 17 December 2009 and is available from Audit Scotland's website at [http://www.audit-scotland.gov.uk/docs/local/2009/bv\\_091217\\_tayside\\_police.pdf](http://www.audit-scotland.gov.uk/docs/local/2009/bv_091217_tayside_police.pdf).
112. The report identifies four main areas for improvement in respect of Tayside Police:
- strengthening corporate strategic leadership
  - fostering an improvement culture
  - improved reporting arrangements, including options appraisal reporting to the Board, and reporting of community planning, community engagement, sustainability and comparative performance information
  - enhancements to service delivery
113. The Chief Constable and the Chief Executives of the three constituent councils met to discuss the BV report and proposed improvement plan, which were submitted to the Board in February 2010. The Best Value Improvement Plan (BVIP) was approved by the Board, with monitoring and delivery of the action plan delegated to a sub-group of the Board comprising members and officers. The Board agreed that further reports would be submitted to future meetings in order to improve governance arrangements.
114. The BVIP was approved by Perth & Kinross Council on 24 February 2010, by Angus Council on 25 March 2010 and by Dundee City Council on 26 April 2010.
115. As the Board's external auditors, we are required to monitor the Board's progress in addressing the improvement recommendations included in Part 3 of the BV2 report. The following paragraphs summarise the main actions taken since the report was published. Good progress has been made in addressing the recommendations.
- Corporate Leadership**
116. A Force Governance Framework and three year planning cycle was approved by the Force leadership Team in April 2010 and will be effective from April 2011. The Force has submitted a proposal to the Clerk for the scheduling of Board meetings to better fit with the planning cycle for 2011. Consultations with the Board on the development of the Force Policing Plan will take place in February 2011.
117. Corporate approaches are being developed in respect of planning, improvement, risk, community planning and community engagement.

## 5. Performance

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### **Improvement Culture**

- 118. The corporate improvement programme is centred on the implementation of in-house Best Value reviews of Our People and Operational Policing. Improvement activity is regularly reported to the Corporate Governance sub-committee (formerly the Audit & Scrutiny sub-committee in the Business Change Exception Report. Members frequently ask questions on these reports and can request further reports on specific issues.
- 119. Guidance on options appraisal has been built in to internal Guide to Review and Improvement published on the Force intranet.
- 120. A revised Board report template has been agreed by the Convenor, Vice-Convenors and the Clerk. Reports should now include consideration of wider sustainability issues and an internal guide suggests points for consideration.

### **Reporting Arrangements**

- 121. From May 2010, hard copies of the monthly Performance Tracker are presented to the Convenor and Vice-Convenors. A quarterly report to the Board will provide performance and consultation analysis as well as comparative analysis.
- 122. Further work is required to determine the reporting arrangements for community planning.

### **Service Delivery**

- 123. The pilot of the Community Policing Model will continue throughout 2010. Significant changes are required to IT systems to allow for the effective roll-out of the model.
- 124. A new website is expected to be phased in from September 2010. It will include public facing data which is intended to address public perception of crime.

## 5. Performance

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### Risk Management

125. The Force undertook a review of risk management arrangements during 2008/09. Following a series of workshops, the Corporate Risk Register was revised and approved by the Force Executive.
126. The Annual Governance Statement prepared by the Convenor and the Chief Constable in 2008/09 noted that further work should be undertaken in 2009/10 to strengthen risk management arrangements:
- the revised Corporate Risk Register should be formally approved by the Board
  - divisional and departmental risk registers should be developed to support the Corporate Risk Register
127. Further work was undertaken during 2009/10 to review the Corporate Risk Register. The revised register was approved by the Audit & Scrutiny sub-committee in March 2010. Work has commenced on developing Divisional / Departmental risk registers to support the corporate risk register. A comprehensive review of the corporate risk register will be carried out by the Force Leadership Team each year and the findings reported to the Board annually.
128. As part of the 2009/10 internal audit programme, a review of the Force's risk management arrangements was carried out. Internal audit reported that they had gained reasonable assurance that an adequate risk management framework is in place. However, they were unable to confirm the effectiveness of the risk management arrangements due to the fact that the revised framework was in its infancy. Internal audit report PB09/04, issued in May 2010, includes a number of recommendations to improve the risk management framework.
129. The 2009/10 Annual Governance Statement discloses risk management as an area where further work will be undertaken in 2010/11 to strengthen compliance with the Local Code of Corporate Governance, specifically "the completion and implementation of the draft risk management strategy, policy and guidance as an overarching document to support both the Corporate and Local risk registers".

## 5. Performance

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### Audit Scotland National Studies

130. In March 2010, the Audit & Scrutiny sub-committee agreed that from 2010/11 onwards, all national reports published by Audit Scotland which are relevant to the activities of the Force / Board will be placed before the sub-committee for its information and if appropriate further discussion. It was noted that in some cases it may be necessary for covering reports from Force / Board officers to be provided to explain how the Force / Board intends to tackle the issues raised by Audit Scotland.

#### **Improving Civil Contingencies Planning**

131. The national report was issued in August 2009. The study looked at the progress made since the Civil Contingencies Act 2004 was passed, assessing the pace of change and identifying ways in which improvements can be made. The report made 16 detailed recommendations where further improvements can be made.
132. The report has been discussed by the Tayside Strategic Co-ordinating Group (TSCG), which is routinely chaired by the Chief Constable. A self-assessment has been carried out based on the checklist included in the report. An action plan has been agreed and progress is reported to the Strategic Co-ordinating Group. A formal mutual aid agreement is now in place between the local authorities within TSCG. Arrangements between TSCG, Lothian and Borders SCG and Strathclyde SCG are being progressed.
133. The national report recommendations in relation to business continuity management have been remitted to the TSCG Business Continuity Management Group and these issues were considered at a meeting of the group in July 2010.
134. A separate self assessment has been carried out by the Force, to establish the position in relation to each of the national report recommendations. Internal business continuity management arrangements have been strengthened and generic Force Emergency and Major Incident plans have been developed. The Force has also developed Counter Terrorism contingency plans. Tayside Police will lead the production of a new TSCG Manual which will comprise generic and specific response plans.

#### **SPSA**

135. Audit Scotland is currently carrying out a review of SPSA and their report is due for publication in October 2010. The review is intended to provide an independent assessment of what SPSA has achieved to date and the factors affecting its performance. In addition, the report will identify lessons from SPSA's experience that may benefit future service centralisations or shared services.

## 5. Performance

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### HM Inspectorate of Constabulary for Scotland (HMICS)

136. During 2008, HMICS changed their inspection methodology to a system of annual self assessment. Following further review in 2009, HMICS asked all forces to carry out a single workshop to examine organisational effectiveness and governance. In Tayside, a corporate workshop was held in November 2009.
137. A corporate self-assessment action plan has been developed, based on the findings of the workshop. It identifies four areas for improvement:
- prioritisation and allocation of resources
  - change management
  - communication and visibility of executive and divisional leadership
  - timely and effective training
138. Progress against the action plan was reported to the Audit & Scrutiny Sub-Committee in June 2010. The actions in relation to the prioritisation and allocation of resources are similar to those included in the Best Value Improvement Plan (see paragraphs 112 to 123 above).
139. The Transforming Tayside project (see paragraphs 34 to 38 above) will review Force processes and roles to determine which offer the greatest value for money and are business critical. The allocation of future resources will be influenced by this project.
140. The action plan identifies the need to carry out 'change capacity' assessments when considering major revisions to organisational structure, but this is still under development. There are some examples where the rationale for change is included when communicating plans. For example, the Transforming Tayside project, which has been initiated in response to budget constraints.
141. The Force Executive has planned various visits around the Force as part of a 'Vision and Values' tour. Some Divisional action plans now include specific actions to address communications issues.
142. Interim training for police sergeants has been introduced as an alternative to backlogged Scottish Police College courses. A number of awards events have been held, as part of the development of a 'reward and recognition' culture.
143. HMICS have informed the Force that they will review progress with the 2009 self-assessment exercise. They will also carry out an inspection relating to how forces deal with Anti Social Behaviour.
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## Appendix I Respective Responsibilities

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### Respective Responsibilities of Members, Officers and Auditors

Each public sector body is accountable for the way in which it has discharged its stewardship of public funds. Stewardship is a function of both executive and non-executive management and, therefore, responsibility for effective stewardship rests upon both members and officers of a public sector body.

That responsibility is discharged primarily by the establishment of sound arrangements and systems for the planning, appraisal, authorisation and control over the use of resources and by the preparation, maintenance and reporting of accurate and informative accounts.

It is our responsibility to undertake an independent appraisal of the discharge by management of its stewardship responsibilities, to enable us to give an assurance that those responsibilities have been reasonably discharged.

The Board and the Treasurer's responsibilities for the Statement of Accounts are set out in section 10 of the annual statement of accounts. Our responsibility is to form an independent opinion, based on our audit, on the abstract of accounts and to report that opinion to you.

We are required to review whether the Board's Annual Governance Statement reflects the Board's compliance with the SORP, and we report if, in our opinion, it does not. We are not required to consider whether the statement covers all risk and controls, or form an opinion on the effectiveness of the Board's corporate governance procedures or its risk and control procedures.



## Appendix II Audit Adjustments

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### 1. Pensions £909k

FRS 17 requires the employer's pension contributions recorded in the financial ledger to be replaced with the Actuary's estimated contributions when preparing the Income and Expenditure account. A further adjustment is then required in the Statement of Movement on General Reserve Balance, so that it is the actual contributions that impact on the General Reserve. An incorrect figure was used for the Actuary's contributions in the draft accounts. As a result an adjustment was required to reduce the net cost of services charge within the Income and Expenditure account. A corresponding increase the Statement of Movement on General Reserve Balance means there is no impact on the General Reserve balance.



## Appendix III

### Definition of Material, Significant and Trivial

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We are required to express an opinion on whether the accounts give a true and fair view of the financial position of the Board. In arriving at that opinion we need to assess any weaknesses, misstatements and errors discovered during our audit testing. Additional information or events in the period between the balance sheet date and the date we sign our audit report must also be considered.

In order to help us to assess the impact of errors we classify them as material, significant or trivial.

Materiality is set at the start of the audit using statistical formula and following consideration of risk. The value for significant and trivial are set in relation to the materiality figure.

#### **Material misstatement and adjustments**

Material misstatements are misstatements that, in our opinion, mean that the accounts do not give a true and fair view. Material misstatements discovered during our audit are discussed with management and agreement reached over the required revision for the final audited accounts. Where no agreement is reached to make a material adjustment we would need to consider qualifying our audit opinion.

#### **Significant misstatements and adjustments**

Significant items are lower in value than material items, but still of a size that might give rise to the financial statements not giving a true and fair view, particularly if there are several of them, which in total would become material. The Board has the option of adjusting for significant misstatements or not. The impact of any significant misstatements not adjusted for in the final audited accounts would need to be considered and where the combined impact of non-adjusted items was material, this could lead to a qualified opinion. Reasons for non adjustment of significant misstatements are required to be reported to the members.

#### **Trivial errors and adjustments**

Trivial errors are those with a fairly low value, and which do not affect the true and fair view of the financial statements. These are recorded and summarised during the audit and the overall total net impact is considered. Individual trivial errors would not require adjustment. If the net total of trivial errors becomes significant or material then there will be an issue to be considered for our report unless the Board agrees to adjust the errors.

## Appendix IV Acronyms

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ACPOS	Association of Chief Police Officers in Scotland
APB	Accounting practices Board
BV	Best Value
BVIP	Best Value Improvement Plan
CIPFA	Chartered Institute of Public Finance Accountants
CSP	Community Security Partnership
FRS	Financial Reporting Standard
GAE	Grant-Aided Expenditure
HMICS	Her Majesty's Inspectorate of Constabulary for Scotland
ICT	Information and Communication Technology
IFRS	International Financial Reporting Standard
ISA	International Standard on Auditing
ISMG	Information Systems Management and Governance
LGPS	Local Government Pension Scheme
NFI	National Fraud Initiative
PIPG	Performance Indicators Practitioners Group
PPA	Police Pension Account
SG	Scottish Government
SOA	Single Outcome Agreement
SOLACE	Society of Local Authority Chief Executives
SORP	Statement of Recommended Practice
SPI	Statutory Performance Indicator
SPPF	Scottish Police Performance Framework
SPSA	Scottish Police Services Authority
SSIFC	Statement on the System of Internal Financial Controls
WGA	Whole of Government Accounts