

Use of Resources

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# **Police use of resources auditor feedback report**

**Humberside Police Authority**

**Audit 2006/07**

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# Contents

<b>Introduction</b>	<b>4</b>
<b>Approach and scoring</b>	<b>5</b>
<b>Summary of scores for Humberside Police Authority</b>	<b>6</b>
<b>Key messages and actions for the Police Authority</b>	<b>9</b>
<b>Theme summaries</b>	<b>11</b>
Financial reporting	11
Financial management	12
Financial standing	15
Internal control	16
Value for money	19
<b>Status of the report and next steps</b>	<b>23</b>
<b>Appendix 1 – Action Plan</b>	<b>Error! Bookmark not defined.</b>

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## Introduction

- 1 This report presents the results of the 2006/07 Police use of resources assessment (PURE) at Humberside Police Authority. As the Audit Commission's appointed auditor to the Police Authority, we undertook this review during the period March 2007 - May 2007, as part of our responsibility to examine the economy, efficiency and effectiveness of the Authority's use of resources under section 5(1)(e) of the Audit Commission Act 1998.
- 2 We have completed our review in accordance with the methodology and guidance issued by the Audit Commission (the Commission). The results have been subject to internal and national quality control arrangements, designed to ensure compliance with the methodology and guidance, and to promote consistency.
- 3 This report summarises the approach taken and the results of the assessment. It also highlights areas for improvement based on the criteria issued by the Commission.

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## Approach and scoring

- 4 The PURE assessment enables auditors to form judgements on the Police Authority and Force arrangements to secure effective use of resources across the five themes of financial reporting, financial management, financial standing, internal control and value for money.
- 5 Each theme consists of a number of key lines of enquiry (KLOEs) and areas of audit focus and evidence. There are also descriptions of performance against each key line of enquiry showing performance at levels 2, 3 and 4. These translate into the following judgements:
  - 1 = below minimum requirements – inadequate performance;
  - 2 = only at minimum requirements – adequate performance;
  - 3 = consistently above minimum requirements – performing well; and
  - 4 = well above minimum requirements – performing strongly.
- 6 The Commission will determine the overall use of resources score by combining the auditor's separate scores for each of the themes covered.
- 7 In forming our assessment, we need to take into account requirements of the methodology that is set out in the PURE guidance to auditors and briefings to Police Authority treasurers and Force finance directors issued in February 2007. This is the second year in which auditors have undertaken PURE and the key principles for 2006/07 is one of a risk based and proportionate refresh from 2005/06, where auditor judgements and assessments are based on:
  - key changes to the KLOE criteria referred to in Police Authority guidance;
  - actions by Police authorities and Forces to address improvement opportunities identified in the 2005/06 PURE assessment, and where relevant additional HMIC recommendations linked to the 2005/06 baseline assessment on finance and resources;
  - to support scores of 3 and above, considering whether relevant arrangements are 'embedded'. That is, they have been operating consistently with clear outputs and are having an impact; and
  - for scores of 4 (performing strongly) considering whether, in addition to meeting the descriptors/criteria, Police authorities can demonstrate innovation or best practice that can be shared with others.

## Summary of scores for Humberside Police Authority

- 8 The score for each theme is summarised below, which includes comparative judgements for 2005/06. The next section of this report provides key messages, strengths and areas for improvement across the Police Authority and Force and by theme level.

**Table 1 Humberside Police Authority - summary of use of resources scores by theme**

Humberside Police Authority has improved in its use of resources in 2006/07

Use of resources theme	2006/07 score	2005/06 score
Financial reporting	3	3
Financial management	2	2
Financial standing	3	3
Internal control	2	2
Value for money	2	2

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**Table 2 Use of resources scores by KLOEs**

Humberside Police Authority has improved in its use of resources for KLOE 5.2

Use of Resources KLOE	2006/07 score	2005/06 score
1.1 – The Authority produces annual accounts in accordance with relevant standards and timetables, supported by comprehensive working papers	3	3
1.2 – The Authority promotes external accountability	2	2
2.1 – The Authority’s medium-term financial strategy, budgets and capital programme are soundly based and designed to deliver its strategic priorities	2	2
2.2 – The Authority and Force manage performance against budgets	2	1
2.3 – The Authority and Force manage their assets base and their IM&T service	2	3
3.1 – The Authority manages its spending within the available resources	3	3
4.1 – The Authority and Force manage their significant business risks	2	2
4.2 – The Authority and Force have arrangements in place to	2	2

**8 Police use of resources auditor feedback report | Summary of scores for Humberside Police Authority**

<b>Use of Resources KLOE</b>	<b>2006/07 score</b>	<b>2005/06 score</b>
maintain a sound system of internal control		
4.3 – The Authority and Force have arrangements in place that are designed to promote and ensure probity and propriety in the conduct of their business	2	1
5.1 – The Authority and Force currently achieve value for money	2	2
5.2 – The Authority and Force manage and improve value for money	3	2

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## Key messages and actions for the Police Authority

- 9 This summary sets out key findings; both overall for the Police Authority and Force and in relation to each theme, summarising strengths and areas for improvement.

### Overall messages

- 10 The overall messages from our work are as follows:
- The overall direction of travel, broken down by themes shows
    - *Financial Reporting* – sustained overall, adapted well to the changes required for Police pensions accounting arrangements;
    - *Financial Management* – sustained overall with progress evident in the approval of the medium term financial strategy;
    - *Financial Standing* – continuing to perform well;
    - *Internal Control* – sustained overall, with progress in embedding risk management arrangements within the Force; and,
    - *Value for money* – sustained overall, with progress in the arrangements within the Force and Authority to build upon the improvements in performance made in 2006/07.
  - Financial management has been strengthened and improved over the last year. The medium term financial strategy (MTFS) 2007/08 - 2011/12 clearly aims at delivering the strategic priorities set out in the Policing Plan. The links between business and financial planning have been articulated in the business cases around workForce modernisation. However the internal strategies to support the MTFS need to be updated.
  - In year budget monitoring has been reported in a consistent manner. However there is still scope to develop further the consistency and transparency of the monitoring reports to enable reliable decisions be made.
  - Internal Control arrangements have improved within the Force and Authority. There are clear reporting links between the Force Audit Board and the Audit and Strategy Committee. The Risk management arrangements in the Force have improved. However, risk management is not fully integrated into the Authority. The Authority and Force need to put in place an assurance framework that explicitly maps the Authority's strategic objectives to the risks, controls and assurances needed to ensure delivery of those objectives. The Authority and Force need to be proactive in promoting and monitoring probity and propriety in the conduct of its business.

- Performance has improved sufficiently to enable disengagement with the Police Standards Unit (PSU). For example there has been an overall reduction in crime levels and an increase in sanction detections. However there is still a significant challenge ahead to deliver the step improvements in performance needed to meet the Aims and Objectives of the Authority. The Police Authority has approved significant amounts of money to the Force to implement workForce modernisation and to increase the intake of PCSO's over and above the levels funded by the Home Office. This should increase the capacity within the Force, and along with disengagement from the PSU provide the Force with the opportunity to look at the wider Aims and Objectives set by the Authority, including citizen focus.

### **Role of the Police Authority**

- 11 The Police Authority's involvement in ensuring effective use of resources has improved during 2006/07. For example, the Authority:
- approved the medium term financial strategy for the period 2007/8 – 2011/12, the annual budget, and capital programme;
  - laid out its requirements in terms of levels of reserves it feels are appropriate, in line with Police Authority plans for performance improvements needed to meet its objectives;
  - monitored the risk management arrangements in place in the Force through the Audit and Strategy Committee; and,
  - provided scrutiny and challenge to Force performance via a range of arrangements including the Divisional challenge meetings, Pegasus, and the Performance scrutiny committee.

### **Actions for Police Authority Members**

- 12 The key actions for Police Authority Members in ensuring a continued focus on effective use of resources are:
- to develop integrated risk management arrangements within the Authority linked to those within the Force;
  - to closely monitor the delivery of the significant workForce modernisation agenda agreed in the 2007/08 -2011/12 MTFS;
  - to scrutinise the performance information relating to neighbourhood policing following the introduction of the additional PCSO's and provide appropriate challenge where necessary;
  - be proactive in the promotion and monitoring of propriety and probity within the Force and Authority; and
  - review the key improvement opportunities identified and monitor the action plan produced by officers of the Authority and Force.

## Theme summaries

### Financial reporting

<b>Theme score – 3</b>	
<b>Purpose</b>	
To assess how good are the Authority's and Force's financial accounting and reporting arrangements?	
<b>Key findings and conclusions</b>	
<p>The financial reporting arrangements have produced a full set of Financial statements in accordance with the statutory regulations. These were supported by a complete set of working papers, which could be improved in their quality.</p> <p>The statements presented for audit included a number of non-trivial errors which were amended before an unqualified audit opinion was given by the statutory deadline of 30 September 2007.</p> <p>An up to date committee structure, agendas, papers, and minutes are maintained on the Authority website so the public can access documents with ease.</p> <p>However the Authority has not produced an Annual Report which includes summary financial information, in addition it has not demonstrated that it has consulted with its stakeholders in designing the content of its annual report.</p> <p>Although the Authority may include on its website reports, and responses to these reports, from HMIC, best value reviews, as part of the committee papers, it does not clearly identify these to the public.</p>	
<b>Improvement opportunities</b>	
KLOE 1.1 - The Authority produces annual accounts in accordance with relevant standards and timetables, supported by comprehensive working papers	<ul style="list-style-type: none"> <li>the working papers that support the annual accounts can be further improved by improving the quality of the supporting information which is held on the papers.</li> </ul>
	<ul style="list-style-type: none"> <li>the accounts that are presented to the Authority in June should not include non trivial errors.</li> </ul>
KLOE 1.2 – The Authority promotes external accountability	<ul style="list-style-type: none"> <li>the Authority should publish clearly the reports arising from external and internal reviews, and also publish the responses to those reviews to provide the</li> </ul>

<b>Theme score – 3</b>	
	<p>public clear access to this information.</p> <ul style="list-style-type: none"> <li>• The Authority needs to demonstrate that it considers the views of its stakeholders in making decisions how to publish an annual report.</li> <li>• The Authority should include summary financial information in an annual report.</li> </ul>

## Financial management

<b>Theme score – 2</b>
<b>Purpose</b>
To assess how well the Authority and Force plan and manage its finances.
<b>Key findings and conclusions</b>
<p>Financial Management is adequate. Overall the Force and Authority have been assessed as having made good progress since last year. However it is too early for the Authority to demonstrate that the improvements have been embedded.</p> <p>The Force and Authority have approved a comprehensive medium-term financial strategy (MTFS) in February 2007, covering the period 2007/8 to 2011/12. This is a living document which will be subject to regular review and updates.</p> <p>A balanced and comprehensive revenue and capital budget has been set, with the appropriate involvement of budget holders.</p> <p>An annual review of the protected budgets was been carried out (autumn 06) and both future pressures and resources have been identified. These have been taken into account in the MTFS and the annual budget setting round.</p> <p>A full suite of Prudential indicators has been agreed by the Authority (Feb 2006) and these have been revised (Mar 2007) in light of the decisions taken within the MTFS. This will mean a greater use of unsupported borrowing for future years. Therefore it is important that regular monitoring of these indicators is carried out to ensure continuing affordability. It is planned that these indicators will be part of the regular financial reporting to Members in 2007/08.</p> <p>As part of the MTFS there are plans for significant workForce modernisation.</p>

**Theme score – 2**

Other key internal strategies such as HR, Estates, IM+T have not yet been revised to take account of the future developments. Consequently the MTFS at this time cannot be fully embedded.

The Finance function has recently reviewed its arrangements and extra resources are being made available. This was done to strengthen the service it provides both to the divisions and branches as well as to senior management and Members.

In year budget monitoring has been reported to Members in a more consistent format during 2006/07. Issues around the transparency of underspends within the Protected budgets still exist. The extra resources in the finance departments are expected to eliminate the problems. Member scrutiny and discussion with officers have highlighted that further improvements are still needed to ensure that the reports are fit for purpose.

The Force and Authority are planning to bring together performance information and budget information together in the monthly divisional challenge meetings which Members attend. This should enable the connection between resources and performance to be strengthened.

The Force and Authority have a current estate strategy with two programmes that are being implemented; these are reported as standing items on the Audit and Strategy committee, being the Local Policing Team building programme (LPT), other estates issues in the estates strategy.

Police Authority Estates workshop (February 2007) has set the scene for the future strategy (linked to the MTFS). The refreshed strategy is to be completed by 30 September 2007

The Fleet Management strategy has been in existence for a number of years, although it has been updated and modified a number of times. The IMT strategy has been presented to the Authority in each of the last three years.

Although the implementation of the strategies are reported to Members, the Authority and the Force do not have a mechanism which demonstrates how these strategies have contributed directly to the Aims and Objectives of the Authority

The Assistant Chief Officer (Support) has the management of Fleet, Estates and IMT within his portfolio, and he sits on the Chief Officers Group. The leadership responsibility is clearly defined and the standing items on the Audit and Strategy Committee for estates and the annual reports on the other strategies demonstrate performing well in this area.

Option appraisal is carried out through the business case processes which include whole life costing.

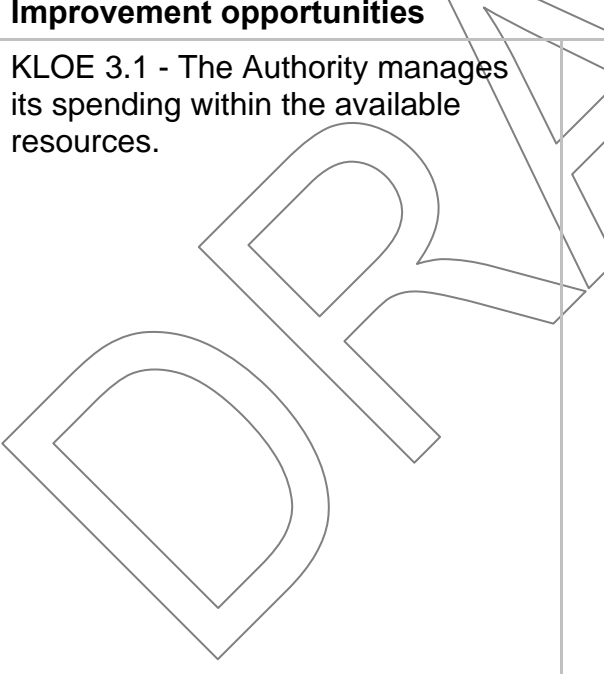
**Improvement opportunities**

KLOE 2.1 - The Authority's medium-term financial strategy (MTFS), budgets and capital programme are soundly based and

- The Force should ensure that all of its internal strategies are clearly aligned to the new strategic objectives that have

<b>Theme score – 2</b>	
<p>designed to deliver its strategic priorities.</p>	<p>been agreed by the Authority.</p> <ul style="list-style-type: none"> <li>• The Force should ensure that the business planning process drives the MTFs and internal resource allocation. Any changes in allocations should be determined by agreed strategic priorities.</li> </ul>
<p>KLOE 2.2 - The Authority and Force manage performance against budgets.</p>	<ul style="list-style-type: none"> <li>• The Force and Authority need to agree on the improvements which are required to the in year budget monitoring reports.</li> <li>• Financial and non financial information should be brought together in the monthly challenge meetings to ensure that performance and finance is examined holistically.</li> <li>• Protected Budgets held in year for specific projects, should be detailed and monitored monthly to ensure that all Members and senior officers are fully aware of the financial and performance impact of any delays in their delivery.</li> <li>• The Force need to assess the effectiveness of extra resources during 2007/08.</li> </ul>
<p>KLOE 2.3 - The Authority and Force manage their asset base (including their estate and vehicle fleet) and their IM&amp;T service.</p>	<ul style="list-style-type: none"> <li>• The Authority and Force need to develop a mechanism which demonstrates how the management of its asset base is contributing directly to the achievement of policing objectives.</li> </ul>

## Financial standing

<b>Theme score – 3</b>	
<b>Purpose</b>	
To assess how well the Authority safeguards its financial standing.	
<b>Key findings and conclusions</b>	
<p>The Force and Authority are performing well in this area. The Force have clearly articulated through the medium term financial strategy the underlying assumptions and parameters, level of reserves, and unfunded risk on which the financial model is produced to help support the drive further improve performance across the Force.</p> <p>The Authority and Force have in recent years managed its spending within the available resources, and have maintained at least an adequate level of reserves. This ensures that it should cope with unexpected costs, without significantly affecting delivery of its aims and objectives.</p>	
<b>Improvement opportunities</b>	
<p>KLOE 3.1 - The Authority manages its spending within the available resources.</p> 	<ul style="list-style-type: none"> <li>• Members need to be more proactive in setting challenging targets for key financial health indicators such as variances against budget and prudential framework indicators.</li> <li>• These can then be used to, in conjunction with the performance, to challenge budget holders to deliver financial targets and performance improvement targets.</li> <li>• Where target levels of reserves are exceeded, the Authority should identify, and report to Members the opportunity cost, in terms of performance, of holding these reserves</li> </ul>

## Internal control

<b>Theme score – 2</b>	
<b>Purpose</b>	
To assess how well the Authority's and Force's internal control environment enables them to manage their significant business risks.	
<b>Key findings and conclusions</b>	
<p>Internal Control is adequate. Overall the Authority and Force are making progress in developing their internal control arrangements to enable them to manage their significant business risks.</p> <p>Risk Management arrangements within the Force are developing and are starting to become embedded through the Force Audit Board. The Authority is planning to use these established arrangements within the Force help address the Authority's business risks.</p> <p>The risk management strategy does not specifically make reference to risks in relation to partnerships.</p> <p>Although specific risk management training has been provided in Force to a number of officers, there is a need to widen this group out to those officers who are involved in risk management, this can be done through the Learning and Development process</p> <p>Although the Force and Authority have arrangements in place which should promote probity and propriety in the conduct of its business, the Force needs to be more proactive in promoting the arrangements to ensure that the information held is up to date.</p> <p>The Authority and Force have adequate arrangements in place to maintain a sound system of internal control. The Audit and Strategy committee provides the scrutiny function of the arrangements through the Force and Authority. The Audit and Strategy committee is becoming more focused in its agendas and further improvements are planned in the next few months.</p> <p>The Force and Authority have a number of groups which cover risks, controls and assurances needed for the delivery of the strategic objectives, However there is no framework which specifically maps the objectives to the risks, controls and assurances. Consequently, Members and senior management do not have the necessary assurances to demonstrate that the actions and controls they are implementing are leading directly to the delivery of the strategic aims of the Authority.</p>	
<b>Improvement opportunities</b>	
<p>KLOE 4.1 - The Authority and Force manage their significant business risks.</p>	<ul style="list-style-type: none"> <li>The Authority should put in place arrangements to identify risks that are specific to the</li> </ul>

Theme score – 2	
	<p>Authority and its business. These arrangements should be able to assess the likelihood and impact, identify mitigating controls, and allocates responsibility for mitigating controls.</p> <ul style="list-style-type: none"> <li>• The Force should ensure that as part of the Learning and Development process appropriate training is provided for all staff who have a responsibility for managing risk.</li> <li>• The Authority should provide Members, who have specific responsibility for business risk management, risk management awareness training.</li> <li>• The risk management strategy should be updated to make specific reference to risks in relation to partnerships, and ensure that the Risk registers provide the assurances to be obtained for the management of those partnership arrangements.</li> </ul>
<p>KLOE 4.2 - The Authority and Force have arrangements in place to maintain a sound system of internal control.</p>	<ul style="list-style-type: none"> <li>• Training is needed for Members of the Audit Committee relevant to their responsibilities.</li> <li>• The financial regulations and standing orders should be reviewed and updated as appropriate.</li> <li>• The Authority and Force should put in place an assurance framework that explicitly maps the Authority's strategic objectives to risks, controls and assurances.</li> </ul>
<p>KLOE 4.3 - The Authority and Force have arrangements in place that are designed to promote and ensure probity and propriety in the conduct of</p>	<ul style="list-style-type: none"> <li>• The Authority should strengthen counter fraud arrangements and</li> </ul>

**Theme score – 2**

its business.

understanding.

- The Authority should undertake an assessment of the standards of conduct, including how effectively Members are complying with the code of conduct, the number and types of complaints received, plus actions taken as appropriate.
- The Force should develop a mechanism to ensure that its staff exhibit high standards of personal conduct.
- The Authority and Force should undertake proactive counter fraud and corruption work, determined by a formal risk assessment.
- The whistle-blowing policy should be proactively publicised within the Authority and Force.

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## Value for money

<b>Theme score – 2</b>
<b>Purpose</b>
To assess the achievement of value for money within the Authority and Force and to conclude on the robustness of arrangements to secure improvements.
<b>Key findings and conclusions</b>
<p>Value for money is adequate overall. Humberside has been assessed as performing adequately for the achievement of value for money during 2006/07 and as performing well in the robustness of arrangements to secure improvements.</p> <p><b>Achievement of Value for Money</b></p> <p>During 2006/07 there has been a 3 per cent reduction in all crimes, with 8 per cent fall in domestic burglaries, 12 per cent fall in vehicle crimes, however there has been an increase of 5 per cent increase in violent crime, and 2 per cent increase in recorded robberies. Targets for crime reduction have been met for domestic burglary and vehicle crime, but missed for violent crime and robbery, two of the Forces “big 5” crime categories.</p> <p>However, only one of the four CDRPs within the Force is on target to achieve their PSA1 target for reducing crime, and all BCUs are in the bottom third of their comparator groups.</p> <p>The sanction detection rate has increased by 17 per cent (year on year) to 24.5 per cent of notifiable offences. This is however still 3% below the MSF (most similar Force) average.</p> <p>The Force have recently disengaged from the Police Standards Unit and now has the opportunity to focus on the much wider improvement agenda, such as the workForce modernisation agenda, and introduction of significant numbers of PCSO’s to help deliver the neighbourhood policing and customer focus agenda laid out in the 2007/08 policing plan. These improvements when delivered will help to embed the delivery of value for money within the Force.</p> <p>Overall the costs of providing the Police service are 6 per cent below average compared with its MSF, the third lowest in its group. Relatively low officer numbers with high crime levels, showing the highest number of crimes investigated per officer, and the third highest detection rates per officer.</p> <p>A provisional figure of 68.3 per cent for the front line policing target shows an increase of 11.9 per cent against the 2005/6 figure. This is predominantly due to the introduction of the neighbourhood policing model. The Force is now meeting its Home Office target for frontline policing and a significant increase in the levels of PCSOs in 2007/08 should further embed the levels of frontline policing.</p> <p>Sickness levels remain at an excellent level, second best in the country.</p> <p>User Satisfaction and quality of life survey results have shown some year on</p>

**Theme score – 2**

year improvement, however overall the targets set by the PA has not been fully met. Also in comparison to the MSF average and the BCU comparator groups, there is still further improvement needed in this area.

There is a disparity between the views of those Members of the public who deal with the Police and the general public's confidence. Confidence levels in the ability of the Police to understand and deal with community issues are poor and deteriorating.

The Authority have made Citizen focus as a priority in 2007/8 and the further roll out of neighbourhood policing, PCSO's should help to provide greater confidence in the general public.

**Arrangements for Achieving Value for Money**

The Police Authority and Force have clearly articulated through its medium term financial plan 2007/08 – 2011-12 , the stepped change that the Force need to make to deliver the required performance improvements needed to deliver the aims and Objectives of the Authority and Force.

The Police Authority has invested significant reserves, collected via precept increases, in its priority areas, including funds to pump prime the significant workForce modernisation agenda, and to self fund a significant number of PCSO's over and above those funded by the Home Office.

The Police Authority have invested in an estate which, (HMIC comment – have purpose built accommodation in a number of neighbourhood areas), should in conjunction with neighbourhood policing model improve performance in key priority areas. The LPT programme was built using a “design and build” partnership approach, with agreed cost limits, which led to any cost overruns being minimised.

Activity based costing (ABC) and activity analysis (AA) is now being effectively used to monitor performance in relation to crime and detections and availability of officers and staff for service. This has identified significant variations in crimes per officer across the divisions and a reduction in the time community officers spend on patrol. A resource allocation model was re-run to try and allocate resources across all the community: however the results of the model have not been implemented.

The Force has an active programme of service reviews, through the Force Audit Board, however because of limited post implementation reviews make it difficult for the Force to demonstrate whether the desired outcomes have been achieved.

The Force has been successful in achieving its efficiency savings and has identified cashable and non-cashable savings well in excess of the Efficiency targets.

The Force has effective procurement arrangements and takes the lead on a number of regional and national procurement initiatives.

A new corporate approach to income generation is being developed explicitly linking external funding to the delivery of the Aims and Objectives of the

<b>Theme score – 2</b>	
<p>Authority.</p> <p>The Force are working very closely in partnership with the other Yorkshire Forces in a number of areas, for which collaborative working, economies of scale, should further help improve value for money in the future.</p>	
<b>Improvement opportunities</b>	
<p>KLOE 5.1 - The Authority and Force currently achieves good value for money.</p>	<ul style="list-style-type: none"> <li>• Continue to focus on measures to achieve Authority targets for violent crime and robbery.</li> <li>• Consider what steps can be taken to address the current likelihood that PSA1 targets will not be met.</li> <li>• Identify and address performance issues in relation to user satisfaction and public confidence in Police performance.</li> </ul>
<p>KLOE 5.2 - The Authority and Force manage and improve value for money.</p>	<ul style="list-style-type: none"> <li>• The Authority should monitor closely the delivery of neighbourhood policing, both in terms of reducing crime levels and increased confidence in the Force. Specific targets should be set for what the Authority aims to achieve with its investment in PCSOs, so that improvements and value for money can be assessed.</li> <li>• Demonstrate how ABC and AA is used to challenge existing resource allocation and as an information source to inform strategic planning.</li> <li>• Demonstrate that there is equity of provision of Police officers across the BCUs.</li> <li>• Include SMART targets as part of the service improvement review process in order that actual and expected benefits can be assessed and value for money demonstrated.</li> <li>• The corporate approach to income generation should be implemented and its success monitored.</li> <li>• Partnership working with other</li> </ul>

<b>Theme score – 2</b>	
	Forces needs to ensure that it is effective in delivering economies of scale and value for money.

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## Status of the report and next steps

- 13 This report has been discussed with senior officers of the Police Authority and Force.
- 14 We will then present the report to the Finance Committee. The Authority and Force needs to review the improvement areas identified and agree actions need to achive the necessary improvements.
- 15 The Authority need to monitoring the implementation of the agreed actions to develop its arrangements further.
- 16 We will also report the key messages from this work in our 2006/07 Annual Audit Letter to the Police Authority.

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