

# Best Value Audit and Inspection of Police

A guide for forces and authorities – revised August 2011.

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## Introduction

1. The Local Government in Scotland Act 2003 introduced Best Value and Community Planning as statutory duties for councils and police authorities<sup>1</sup>. The Act also amended the audit arrangements set out in the Local Government (Scotland) Act 1973 to cover Best Value.
2. HM Inspector of Constabulary for Scotland (HMICS) has a statutory duty, under section 33 of the Police (Scotland) Act 1967, to inspect police forces and common police services and to report to Ministers on their state and efficiency.
3. The 2003 Act includes provision for HM Inspector of Constabulary to inquire into and report to Scottish Ministers on whether a local authority is carrying out its functions as a police authority; and whether the police authority is carrying out its functions in relation to a number of matters including Best Value
4. This guide is intended to assist police forces and police authorities in preparing for the Best Value audit and inspection, and sets out what they can expect from the process.
5. The key features of the audit and inspection approach include:
  - **Local focus** – police authorities have a local democratic mandate, with locally determined priorities. Police forces will likewise reflect the priorities of local communities in their plans but are also required to reflect their contribution to national priorities. The audit and inspection will take this into account.
  - **Authority members** – Authority members may be asked to complete a survey, and some will be interviewed, as part of the audit and inspection. This reflects the important part they play in Best Value and Community Planning. The audit and inspection will look at both their role in providing leadership and how effectively they scrutinise decisions and service performance.
  - **Force executive** – The force executive will be interviewed as part of the audit and inspection. The audit and inspection will look at their role in leadership, strategic direction, governance, performance management and improvement, partnership working and community engagement, use of resources, equalities, sustainability and how corporate arrangements support Best Value.
  - **Service performance of the force and the achievement of outcomes** – Best Value is defined as continuous improvement in the performance of functions. The audit and inspection needs to establish that sound systems and processes have been put in place to meet the requirements of

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- <sup>1</sup> The term 'police authority' will be used throughout this guide to refer to both joint police boards and unitary authority committees.

the statutory guidance on Best Value. However, the main focus will be on how effective these arrangements have been on driving improvement in service performance and the achievement of local strategic outcomes.

- **Public reporting** – Police Best Value reports will be considered by the Accounts Commission, Scottish Ministers and HMICS, and will be published together with the Commission’s and HMIC’s findings.

## The statutory provisions

6. Among a series of provisions, the Local Government in Scotland Act 2003 requires:
  - Police authorities to secure Best Value (defined as achieving continuous improvement in the performance of functions); and
  - Chief constables to participate in the Community Planning process.
7. The 2003 Act is supported by more detailed statutory guidance on Best Value and Community Planning, together with a series of advisory notes on specific topics, such as elected member leadership. This guidance is intended to reflect a descriptive rather than prescriptive regime, defining the goals that organisations should aim for, but allowing them local discretion on the methods and routes they use.
8. Further guidance has been issued by the Scottish Government for police authorities and forces. This guidance includes circular 11/2003 and the Guidance for Members of Police Authorities and Joint Boards (June 2007). This makes clear the duties of members of the police authority to *“take joint responsibility for the overarching plan for the achievement of Best Value and other duties, within the force, and work with the chief constable to ensure its effective fulfilment.”*

## The audit and inspection process

- The 2003 Act extends the powers of the Accounts Commission, and the Controller of Audit’s reporting duties, to include Best Value and Community Planning. The Act also gives powers to HMICS and the Accounts Commission to examine Best Value in police authorities. As previously stated HMICS has a statutory duty to inspect police forces and report on their state and efficiency. The Accounts Commission and HMICS have therefore agreed that the audit and inspection of police will be carried out by a joint team, which will include the local external auditor.
- A statutory report will be presented to the Accounts Commission and Scottish ministers by the Controller of Audit and HMICS, following each Best Value audit and inspection. The Accounts Commission and HMIC will make findings on each Best Value report. The Accounts Commission

can hold public hearings with elected members and senior Council managers to explore issues arising from an audit report on Best Value. Ministers have the power to give a local authority a statutory direction to remedy faults, where the Accounts Commission has made such a recommendation or where ministers feel there is a need to protect the public interest.

- The Best Value audit and inspection of police has been designed to test compliance with the Local Government in Scotland Act 2003 and related statutory and non-statutory guidance. The guidance sets out the high-level principles for Best Value but leaves wide discretion as to how these are applied by individual authorities and forces. Much of the guidance sets out basic principles of sound management.

## BV audit and inspection principles

9. The key principles of our framework for the Best Value audit and inspection are:

- **A local tailored risk-based approach**

Authorities and forces have differing priorities determined by local circumstances. This is recognised in the Best Value audit and inspection which will be risk-based and tailored to reflect the local context and identified strengths and weaknesses of each authority and force. Each authority and force is free to determine its own arrangements in order to achieve Best Value, taking into account the distinctive needs of its local community and identified policing priorities. While the audit and inspection will look at comparisons between authorities and forces in order to assess the potential for improvement, a strong emphasis will be on the performance trends within each authority and force.

- **An integrated audit and inspection process**

HMICS and the Accounts Commission will work together to deliver an integrated audit and inspection process which avoids duplication of effort and minimises the scrutiny burden on police forces and authorities.

- **No league tables or scores**

HMICS and the Accounts Commission will not use simplistic league tables or overall labels for each authority or force. Instead, joint reports will provide an assessment of each authority's and force's strengths and weaknesses, focusing on the areas where improvement is most needed.

- **Corporate focus**

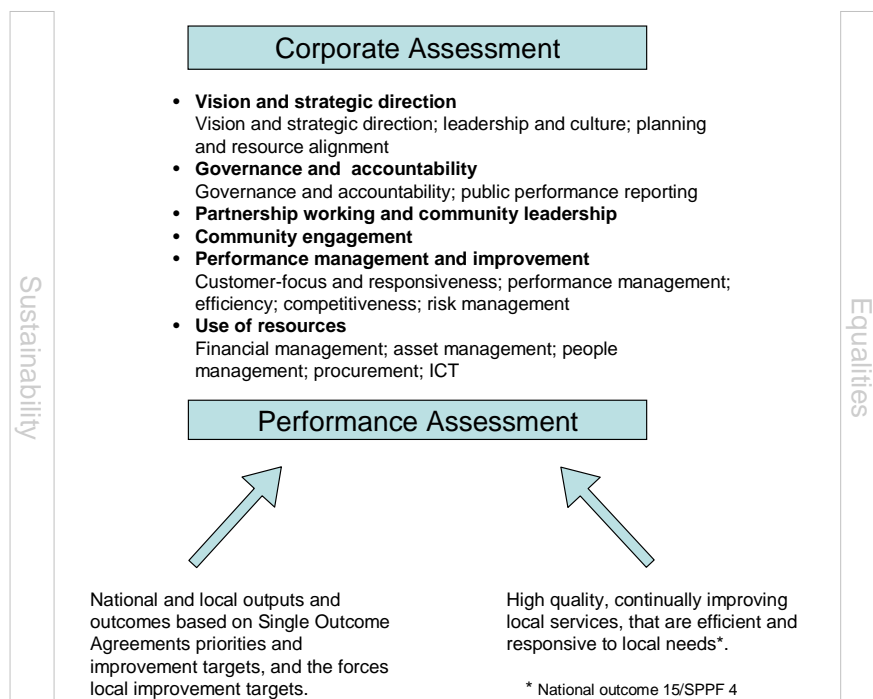
Authorities and forces have a corporate responsibility for Best Value and Community Planning. The audit and inspection will engage the members of the authority in order to examine how they meet their strategic and scrutiny responsibilities. The audit will also engage members of the force's executive team in examining its strategic role. The audit and inspection will look at how

well corporate arrangements support Best Value in terms of the elements of the Best Value assessment framework developed for BV 2 (Exhibit 1).

▪ **Performance and outcomes**

Best Value is concerned with continuous improvement in performance. The key concern is with service delivery and results, focusing on improved outcomes for service users and the wider community. The audit and inspection will therefore examine both service performance and the progress forces are making in delivering their strategic outcome objectives. It will examine how the authority and force can demonstrate continuous improvement while maintaining an appropriate balance between the quality of services and the cost of providing them. Exhibit 1 identifies the performance assessment for BV2, the model developed for local authorities. In police forces and police authorities the assessment will also include how forces apply the national intelligence model and prioritise Very High Priority areas.

**Exhibit 1: Best Value Audit and Inspection Framework**



Source: HMICS and Audit Scotland

- **A transparent audit and inspection**

To increase the transparency of audit and inspection judgements, the framework describes the characteristics from which performance criteria can be established against which judgements can be made. [Appendix 1](#) sets out the characteristics of a Best Value police authority as agreed by the *Best Value Audit and Inspection of Police* consultation in spring 2009. Following the completion of the initial two police BV pilots and subsequent consultation in Autumn 2010, characteristics of a Best Value police force have been developed and are reflected in [Appendix 2](#).

## Audit and inspection approach

10. The audit and inspection approach is designed to make the most efficient use of available resources. The key features are:

- **Joint team**

The Best Value audit and inspection of police is carried out by a joint team from HMICS and Audit Scotland. The local external auditor is also an essential part of this team, bringing local knowledge and providing continuity. The approach ensures a mix of professional knowledge and skills in the team.

- **Risk-based approach**

The scope of Best Value effectively covers the full range of an authority's and force's activities. The audit and inspection will, therefore, use a joint risk assessment to help focus on selected areas, tailored to fit the context and identified strengths and weaknesses of each authority and force. Feedback will be provided to the authority and force at the conclusion of this initial joint risk assessment setting out the planned scope of the local BV audit and inspection activity. The joint Best Value report on each authority and force may cover different areas in detail and, as a result, the reports will not be directly comparable.

- **Linking the audit and inspection process**

The Best Value audit and inspection is part of a public sector scrutiny process that encompasses the annual audit work of the local external auditor, HMICS thematic reporting, force self-assessments and Audit Scotland's central performance audit studies, and other related activity such as SCSWIS joint inspections of services to protect children and young people, and multi-agency substance misuse inspections, all of which have a police dimension to them. The Best Value audit and inspection will not duplicate work done by these parts of the scrutiny processes but will use and build on information previously gathered. The annual local audit work is designed to provide assurance on aspects of Best Value which require the particular skills of financial auditor and ongoing local presence. In addition, the local auditor will be an intrinsic part of the Best Value audit and inspection team. Specific issues arising from the Best Value audit

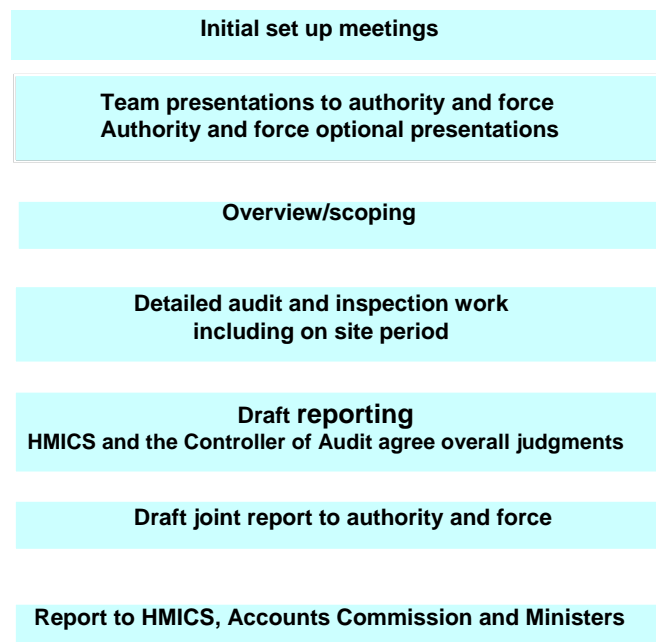
and inspection will inform the annual local audit, and more general issues from Best Value audit and inspections will inform local joint scrutiny planning activity and the content of councils' scrutiny Assurance and Improvement Plans (AIPs).

## Main stages of the audit and inspection

11. The main stages of the audit and inspection are shown in [Exhibit 2](#)

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### Exhibit 2



*Source: HMICS and Audit Scotland*

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### Set up

12. Prior to the start of the Best Value process the audit and inspection team will contact the authority and force to arrange set-up meetings. Their purpose is to explain the process and agree practical arrangements, such as the timetable and arrangements for day-to-day liaison. At this time the force and authority will each be offered the opportunity to independently, or collectively give a presentation to the audit and inspection team at an agreed future date. On this same date the audit and inspection team will give presentations to elected members and to the force's executive team to explain both the purpose of the audit and inspection and how it will be carried out. These presentations will allow individuals to ask questions and seek clarification on any aspect of the audit and inspection. Guidance on preparing the presentation is given in [Appendix 2](#).



13. We will discuss with the authority and force who should attend these presentations and the form the meetings should take. Usually, we would expect to give presentations to the full authority or joint board (plus senior Council officers) and the chief constable and his or her senior management team.
14. During this time the audit and inspection team will spend time gathering and analysing information from external sources and submit a request for documents not publically available . Examples of the types of information that will be reviewed include inspection reports, public performance reports, strategic objectives, organisational priorities and information from websites. The audit and inspection team will also meet with other inspectorates and auditors to ensure that use is made of material already gathered and that there is no duplication of effort.
15. The purpose of the presentation is to enable the authority or force to set the current context, highlight the key issues it faces and describe how it is responding to them. The audit and inspection team may use the opportunity to seek clarification on issues raised in the presentation. The presentation is also an opportunity for a wider selection of senior officers and elected members to meet the audit and inspection team and to ask them questions about the process.

## **Risk assessment and scoping**

16. After receiving the authority's and force's evidence and presentations, the audit and inspection team will undertake a risk assessment and scoping exercise. This involves reviewing the supporting evidence, such as plans, performance information, minutes and reports, to gain high level assurance across the full range of service performance and management arrangements. This will enable the joint team to determine the scope of the audit and inspection, deciding which areas to concentrate our resources on in undertaking more detailed work so that the audit and inspection activity is effectively tailored to local circumstances and will add the greatest value. Areas selected for detailed audit and inspection are likely to include issues and service areas that are strategic priorities for the authority and force, service areas where performance information suggests poor performance, as well as areas where the force appears to be performing particularly well or taking an innovative approach.
17. During this time the audit and inspection team will select the specific tools to be used. These may include surveys of authority members and Community Planning partners, staff focus groups and observing meetings in addition to interviews with key police staff and authority members.

## **Detailed audit and inspection**

18. The audit and inspection team will be on-site at the force's headquarters during (but not for all) the detailed phase of the audit and inspection. It is during this time – generally two or three weeks – that we will directly engage with the force executive, authority members, staff and representatives from the

partner organisations. We will do this using a variety of mechanisms including face- to-face interviews, telephone interviews and focus groups.

19. We will contact the authority and force prior to coming on site to arrange dates for interviews and focus groups. People who are being interviewed will generally be provided with a list of the likely topics to be covered (usually corresponding to elements of Best Value).
20. The purpose of the interviews is to confirm areas highlighted in the evidence and to gain a better understanding of the issues faced by the authority and force or an individual service area, and how it is responding to them. We may also explore the culture of the force and working relationships between departments and with partner agencies. Interviews are not the primary mechanism for gathering factual information about the authority or force but are intended to provide assurance for, or clarify our understanding of, issues we have identified from the other evidence we have examined. The interviews should not be regarded as a test of an individual's knowledge.
21. We will liaise with the convenor and chief constable, or their designated representative(s), throughout the detailed phase of the audit and inspection. This will ensure that the authority and force are aware of any significant issue as it arises and have an early opportunity to clarify it.

## **The joint report**

22. The joint Best Value report is a statutory report which will be presented to the Accounts Commission by the Controller of Audit and HMICS, and similarly will be reported to Ministers by HMICS. They are public reports and will be published, along with the Commission's and any HMIC findings, after the Commission meeting at which they have been considered.
23. Prior to finalising the report, a draft will be sent to the authority and force. It should not contain any significant matter that has not already been raised with the authority or force beforehand. At this stage the authority and force will be asked to confirm the factual accuracy of the report, and the chief constable and convenor will be given the opportunity to jointly discuss the report with senior members of staff from HMICS and Audit Scotland. Following this, the report will be finalised and sent to Ministers and the Commission.
24. The Accounts Commission and HMIC will produce findings on every report and will, with HMICS, ask the authority and force for a detailed joint improvement plan reflecting the improvement agenda identified in the report. HMICS will meet with the Chief Constable and members of the Commission will visit the authority and meet with elected members after the report has been published.
25. In instances where the Accounts Commission has particular concerns it may:
  - direct the Controller of Audit to carry out further investigations;

- hold a hearing; or
- state its findings.

## **Follow up**

26. The Accounts Commission and HMIC will ask the authority and force for a detailed joint improvement plan reflecting the improvement agenda identified in the report. HMICS will meet with the Chief Constable and members of the Commission will visit the authority and meet with elected members after the report has been published.
27. The authority's and force's local external auditor will monitor progress on the corporate improvement plan actions in the period between Best Value audit and inspections. The local auditor will liaise with the joint Best Value team to ensure consistency and continuity. Progress reports will be issued by the local auditors and monitored by the Accounts Commission and HMICS. HMICS will monitor progress in relation to corporate and performance improvement plans through its inspection regime.

## **The programme for audits and inspections of police forces and authorities**

28. In the first round of Council Best Value audits (BV1), a cyclical round of audits was undertaken. With the advent of BV2 and an ongoing process of annual shared risk assessment between Audit Scotland and its local government scrutiny partners, there will be no formal cycle of inspections. Decisions on whether to undertake a Council BV2 audit will be determined on the outcomes of the SRA process.
29. For police authorities and forces we will be undertaking a full cycle of Best Value audit and inspections. Once that initial cycle is complete we will consider whether, and if so how, the extension of risk-based scheduling of BV audit and inspections will be taken forward in the Police.

## Appendix 1

### Characteristics of a Best Value Police Authority

<p><b>Vision and strategic direction</b></p>	<ul style="list-style-type: none"> <li>• The authority has a clear and ambitious vision for what it wants to achieve for its area and communities to secure high quality services and effective outcomes for local people.</li> <li>• The authority understands and balances national and local priorities, with clarity about how they are linked.</li> <li>• Elected members exhibit strong leadership of best value and ownership of the vision, strategic plan and priorities.</li> <li>• The role of the authority is strategic and does not dwell on detailed operational matters.</li> <li>• Strategic priorities and plans are regularly reviewed by the authority to ensure that they remain relevant to changing circumstances.</li> <li>• Key supporting strategies are considered by the authority.</li> <li>• The authority maintains an effective working relationship with the Chief Constable and other senior officers.</li> </ul>
<p><b>Partnership working and community leadership</b></p>	<ul style="list-style-type: none"> <li>• The authority ensures that effective partnership relationships are maintained and that the Force/Service is participating and working effectively with partners to improve outcomes.</li> <li>• The authority ensures that consideration is given to sharing and combining resources between partners.</li> <li>• Elected members play an active, visible role in partnership activities, assuming responsibility for creating and promoting a vision on behalf of the community.</li> <li>• The authority considers all partnership strategies and plans and monitors both what is and what is not being delivered.</li> </ul>
<p><b>Community engagement</b></p>	<ul style="list-style-type: none"> <li>• The authority understands the needs of its different communities and ensures they are involved in developing a local vision, setting priorities and shaping services.</li> <li>• The authority ensures there is a clear approach to consultation, representation and participation.</li> <li>• The authority is clear about the outcomes it wants to see from any community engagement activity.</li> </ul>

	<ul style="list-style-type: none"> <li>• The authority ensures that relevant information is provided in understandable and appropriate languages and formats to all its communities.</li> <li>• The authority scrutinises whether community engagement activity is securing improved outcomes for local people.</li> </ul>
<p><b>Governance and accountability</b></p>	<ul style="list-style-type: none"> <li>• Decision-making arrangements are open, transparent and well publicised, and are understood by both members and officers.</li> <li>• Members clearly understand their role and the decisions they are able to make.</li> <li>• The Joint Board or Committee is open to the public and their work is well documented and made accessible to local citizens.</li> <li>• Policy and decision-making and scrutiny functions are properly resourced, with sufficient professional officer support.</li> <li>• Relevant policy and decision-making and scrutiny functions are member-led, with elected members taking full responsibility for the brief that they hold.</li> <li>• Members receive appropriate and timely information to enable them to make informed decisions. They have been provided with appropriate training to support them in their role (convenor, scrutiny, or board/committee member) and are confident in exercising their challenge and scrutiny role.</li> <li>• The authority is committed to effective and balanced public performance reporting as a key element of effective public accountability.</li> <li>• It ensures that service standards which reflect the needs of local people and other stakeholders are clearly set out.</li> <li>• Member/officer relationships are constructive and cordial. The respective responsibilities of members and officers may be codified in a formal protocol setting out respective roles and responsibilities.</li> </ul>
<p><b>Performance Management and Improvement</b></p>	<ul style="list-style-type: none"> <li>• Elected members receive regular performance and improvement reports and actively scrutinise the information and secure agreement for improvement actions.</li> <li>• The authority ensures that performance reporting is effectively linked to the reporting of risk and resources (finance, people, IT, information, and property).</li> <li>• The authority scrutinises the progress and performance of the Force/Service in relation to its contribution to implementation of Community Plan, SOA and other relevant partnership strategies and plans.</li> <li>• The authority ensures that it monitors customer satisfaction, customer response and complaints.</li> </ul>

	<ul style="list-style-type: none"> <li>• The authority considers performance and unit cost data to ensure services are delivered cost-effectively.</li> <li>• The authority pursues the achievement of efficiencies and regularly scrutinises progress.</li> <li>• The authority ensures there is a systematic service review process in place and being reported.</li> </ul>
<b>Use of Resources</b>	<ul style="list-style-type: none"> <li>• The authority scrutinises how the Force/Service is making use of its key resources (people, money, assets) to deliver strategic objectives.</li> <li>• The authority considers regular financial monitoring reports and has an input into the annual budget setting process.</li> <li>• The authority ensures there is a medium to long term financial strategy, workforce plan, asset management plan and ICT strategy in place.</li> <li>• The authority scrutinises how these plans and strategies are linked and are contributing to the achievement of corporate objectives.</li> <li>• The authority robustly scrutinises new investment proposals.</li> <li>• Savings and efficiency gains are profiled over the year and there is monitoring throughout the period by the authority to ensure their achievement.</li> </ul>
<b>Equalities and Sustainability</b>	<ul style="list-style-type: none"> <li>• The Authority ensures that appropriate strategies and monitoring are in place and that equalities and sustainability are considered in discharging relevant aspects of its statutory functions.</li> </ul>

## Characteristics of a Best Value Police Force – Appendix 2

### Corporate Assessment

#### Vision and strategic direction

- The force has a clear and realistic vision for what it wants to achieve for its area and communities.
- The vision is informed by the views of communities, citizens and service users and reflects the scale of the issues and opportunities locally.
- The vision is based on an accurate assessment of the force's current performance, resources and capacity to improve and supported by a tangible strategic plan, priorities and objectives.
- Senior management involve members of the police authority<sup>2</sup> when developing and reviewing force priorities and key strategies.
- The force understands and balances national and local priorities, with clarity about how they are linked.
- The strategic priorities of the Force are publicised to communities.
- Within the force, staff are aware of the force's priorities and understand their role in achieving them.
- Strategic priorities and plans are regularly reviewed by the force executive to ensure that they remain relevant to changing circumstances.
- Senior managers demonstrate strong and consistent leadership and drive best value principles effectively throughout the force, in conjunction with the police authority.

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<sup>- 2</sup> The term 'police authority' will be used throughout to refer to both joint police boards and unitary authority committees.

**Governance and accountability**

- The chief constable and senior officers maintain an effective working relationship with the police authority and its members.
- The force has effective managerial structures and processes to ensure the efficient and effective exercise of its authority.
- Decision-making arrangements are open, transparent and well communicated across the force.
- Policy and scrutiny functions are properly resourced, and carried out within a clear corporate framework.
- The chief constable ensures that police authority members receive appropriate and timely information to enable them to make informed decisions and perform their scrutiny functions.
- The force considers police authority scrutiny and challenge as effective and it responds to issues appropriately.
- The force offers the opportunity to police authority members to participate in the work of appropriate groups within the force.
- The force demonstrates clear public accountability by reporting a balanced picture of its performance and making this easily accessible.
- There is clear accountability amongst senior officers and police authority members for leading and promoting the force's approach to managing risks.
- The force has a systematic approach to identifying, prioritising and reviewing risks and matches them with appropriate responses.
- The force can demonstrate that it has embedded risk management in its corporate business processes, including: strategic planning, financial planning, policy making, business continuity and performance management.



<p><b>Partnership working and community leadership</b></p>	<ul style="list-style-type: none"> <li>• The force is proactive in establishing appropriate partnerships at all levels and works effectively with its partners to improve outcomes.</li> <li>• The force is actively engaged in opportunities to achieve efficiencies and better outcomes through collaborative working.</li> <li>• Senior managers play an active leadership role in partnership activities, assuming joint responsibility for creating and promoting a vision on behalf of the local community.</li> <li>• Clear objectives are set for all partnership activity, with an agreed set of measures and targets to track progress and demonstrate the impact of partnership working.</li>   <li>• There is transparency and clarity about resource commitments to support shared objectives and the skills mix of partnership groups is considered/reviewed to ensure the appropriate people are involved.</li> <li>• The force, in consultation with partner agencies, looks for opportunities to rationalise partnerships, services, and activities to maximise their value and avoid duplication.</li> </ul>
<p><b>Community engagement</b></p>	<ul style="list-style-type: none"> <li>• The force understands the needs of its different communities and ensures that all are involved in developing a local vision, setting priorities and shaping services.</li> <li>• The force has a clear approach to consultation, representation, participation and feedback that reflects the national standards for community engagement<sup>3</sup>.</li> <li>• The force is clear about the outcomes it wants to see from any community engagement activity.</li> </ul>

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<sup>3</sup>National Standards for Community Engagement. Communities Scotland. 2005

	<ul style="list-style-type: none"> <li>• The force applies a range of methods to inform the community about its services, activities, performance and decision making, to ensure accessibility to all.</li> <li>• The force has (or has access to) staff with the skills needed to engage effectively with communities, and appropriate resources are made available to address practical barriers to public participation in community engagement activity.</li> <li>• There is monitoring and evaluation of the force's community engagement activity to assess the impact it has had on force business and whether it has met community expectations.</li> </ul>
<p><b>Performance management and improvement</b></p>	<ul style="list-style-type: none"> <li>• The force's performance management framework is comprehensive and integrated with service planning and delivery.</li> <li>• Where appropriate, the force makes performance comparisons with other forces/organisations, in relation to the cost, quality and effectiveness of its services and programmes.</li> <li>• Progress and performance in relation to its contribution to implementing the community plan, SOA and other relevant partnership plans is monitored.</li> <li>• The force considers performance and cost data to ensure its activities are delivered cost-effectively.</li> <li>• The force has adopted continuous improvement methods to review systems and practices and improvement activity is consolidated, prioritised and managed within a corporate improvement plan.</li> <li>• The force provides regular balanced performance and improvement reports on its policing priorities and improvement activity to the police authority, in addition to regularly informing staff about performance against priorities.</li> <li>• The force has a performance management culture that is embedded throughout the organisation.</li> <li>• Senior managers champion the use of performance management (including self assessment) as a means of achieving improvement.</li> <li>• There is an effective balance between central support and control, to ensure a system with flexibility to allow for differences across the force, and encourage local and/or individual ownership of performance management.</li> <li>• The force is able to demonstrate improved outcomes for citizens and more effective and efficient services as a consequence of its performance management arrangements.</li> </ul>

<p><b>Use of resources</b></p>	<ul style="list-style-type: none"> <li>• The force has an effective medium- to long-term financial strategy, workforce plan and asset management plan in place which are aligned and reviewed regularly.</li> <li>• The force ensures that the above plans and strategies are linked and are contributing to the achievement of corporate objectives.</li> <li>• The force's annual budget setting process actively engages the police authority which is provided with regular financial monitoring reports.</li> <li>• The force has a priority-based approach to budgeting and spending, and understands the input costs for all of its major activities/services.</li> <li>• The force identifies how future developments might impact on its financial management arrangements and proactively manages them.</li> <li>• The force has adopted a transformational approach to change.</li> <li>• The force is making effective and efficient use of its key resources (people, money, assets) to deliver its strategic objectives.</li> <li>• The force has a well developed approach to workforce planning and understands its future workforce needs. It understands where its key skills shortages lie and is addressing them.</li> <li>• The force actively considers opportunities for 'workforce modernisation'.</li> <li>• Attendance is managed effectively on the basis of sound corporate policies and processes, and the use of high quality data.</li> <li>• The force collaborates locally, regionally and nationally to co-ordinate procurement including, where appropriate, the aggregation of requirements into regional and national contracts and framework agreements.</li> <li>• The force actively scrutinises all areas of spending and actively seeks opportunities for improving efficiency through, simplification, standardisation and rationalisation of processes.</li> </ul>

	<ul style="list-style-type: none"> <li>• Savings and efficiency gains are planned and their realisation is regularly monitored by the police authority. This includes both cashable gains and non-cashable gains.</li> <li>• The force robustly scrutinises new investment proposals.</li> <li>• The force can demonstrate the impact that its resource management arrangements, and related policy decisions, have on service delivery.</li> </ul>
<b>Equalities</b>	<ul style="list-style-type: none"> <li>• The force's commitment to improving equality outcomes is reflected in strategic objectives, policies and actions.</li> <li>• The force knows the profile and needs of its diverse communities and has processes in place to ensure that the profile is reviewed and updated.</li> <li>• When developing strategy and policy, the force considers the impact on equalities.</li> <li>• Senior managers and partners lead improvements in equalities effectively.</li> <li>• The force values diversity in its workforce and provides equal opportunities for all staff.</li> <li>• The force delivers services in ways that meet the needs of, and ensures positive outcomes for its diverse communities.</li> <li>• The force can demonstrate improved outcomes for its diverse communities and reports to the police authority in respect of equalities</li> </ul>
<b>Sustainability</b>	<ul style="list-style-type: none"> <li>• The force's commitment to sustainability<sup>4</sup> is reflected in its vision, strategies and plans.</li> <li>• Senior managers have created a culture throughout the force that promotes sustainability.</li> <li>• Sustainability issues are integrated within decision making and scrutiny processes.</li> <li>• Where appropriate, Strategic Environmental Assessment (SEA) is applied effectively to policy appraisal and development.</li> </ul>

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- <sup>4</sup> 'commitment to sustainability' is regarded as consideration of the social, economic and environmental impacts of activities and decisions both in the shorter and longer term.

	<ul style="list-style-type: none"> <li>• The force is improving sustainability through sharing services and rationalising assets with partners.</li> <li>• The force procures and uses its resources in a way that contributes towards sustainability goals.</li> <li>• The force’s performance management framework incorporates an appropriate range of indicators that allow it to demonstrate its impact on sustainability.</li> </ul>
<p><b>Performance assessment</b></p>	
	<ul style="list-style-type: none"> <li>• The force delivers services that are designed to meet its strategic objectives and to mitigate and manage risks identified through its strategic assessment.</li> <li>• The force’s strategic objectives are outcome-focused and reflect national and local priorities.</li> <li>• There are clear measurable objectives and indicators that can be used to track improvement in performance over time.</li> <li>• The force measures performance against indicators and outcomes in the Scottish Policing Performance Framework, constituent SOAs and its control strategies.</li> <li>• The force has a clear and accurate understanding of how it is performing and whether it is meeting its objectives.</li> <li>• The force understands its key business processes and has clear standards for delivering services.</li> </ul>

### Guidance on presentation

30. Authorities and forces are given the opportunity to prepare a Best Value presentation prior to the start of the audit and inspection. This negates the need for any formal written submission and is intended to reduce the burden of scrutiny. The purpose of the presentation is twofold: to enable the audit and inspection team quickly to grasp the key elements of the authority's and force's approach to Best Value; and, for the latter to provide an assessment of how well they think they are addressing the statutory Best Value characteristics, how well services are performing and whether they are achieving continuous improvement. Self-awareness is a key element in a successful approach to Best Value and it is important that authorities and forces are able to demonstrate awareness of the areas that need to improve as well as those where things are going well.
31. Authorities and forces will be given sufficient notice to prepare their presentations. The authority and force are free to determine the format and content of the presentation. We anticipate that the presentation will last between one and two hours.
32. The presentation should cover key aspects of corporate and operational business, setting out challenges faced by the authority or force and how it is responding to them. Details of significant performance trends should be given using actual performance over time and setting out targets. Details of how the force or authority is responding to Best Value should also be given. Where relevant reports have been produced by inspectorates, such as HMIE or SWIA it is sufficient to identify this. The team will review the published reports and incorporate the findings into the Best Value audit and inspection.
33. In the course of the audit and inspection we will be checking aspects of the presentation against supporting evidence. We do not require supporting evidence as part of the presentation, Identification of where relevant evidence can be found will, however, assist the audit and inspection process and reduce the pull on resources during the audit and inspection.
34. The joint Best Value Team will be available throughout the audit and inspection to provide clarification on what is required. They will also be available to discuss any aspect of the presentation or the audit and inspection process at any time.