

The Statement on the System of Internal Financial Control, whilst indicating that reasonable assurance could be placed on the adequacy and effectiveness of the Board's Internal Financial control system, had nonetheless highlighted a need to improve the following controls:

- a need to put processes in place to ensure that all items recorded in the found property register held at police headquarters had been sent to the found property store at Inverness Area Command
- a need to develop objectives and direction in the operation and management of radio sites
- a need to review and update document retention guidance and to ensure that the updated guidance was available on the Force intranet

It was understood that the Force had addressed the first two points and expected to complete action on the third point by 31 March 2009. Internal audit would review progress in implementing the third action as part of its 2008/09 programme of work.

The Senior Manager drew attention to other sections of his report including issues with regard to the National Fraud Initiative and Statutory Performance Indicators – in particular the significant improvement in the average of 999 calls answered within 10 seconds.

The Action Plan appended to the report detailed a number of risks identified by the Audit and set out planned action in response thereto, together with details of the responsible officer and the date by which the action would be completed.

With reference to instances identified of insufficient segregation of duties in respect of the accounts payable system, Members were advised that business management units would be established as part of the Force Review and that this would provide scope for increased segregation of duties.

In response to a query regarding the proposed transfer of housing stock, Members were reminded that, subject to formal Board approval, it was planned that the housing stock be transferred to registered social landlords. This process should start in early 2009, commencing in the Islands areas.

Members sought further information on 999 call answering times and were advised that the performance indicator figures for this activity were not recorded in the same way by all Forces. Members were also advised that Northern was one of the few areas not to dedicate staff to handling 999 calls exclusively, and that the low level of demand meant that it would not be practicable to allocate resources in this way.

In response to a question raised regarding the transfer of the ICT function to the Scottish Police Services Authority and the associated ownership of fixed assets, Members were advised that this issue would be progressed within the next few weeks.

After discussion, the Working Group **NOTED**:

- i. the External Auditor's report for the year to 31 March 2008;
- ii. the commitment undertaken by Officials to the Auditor's Action Plan; and
- iii. the Statement of Audited Accounts for 2007/08.

The meeting ended at 12.20 p.m.