



2017-18

Scottish Police Authority Budget

Improved Budgetary Control Measures

- ❑ PSoS and the SPA must **respond very robustly** to the findings of the Auditor General's Section 22 report on SPA's 15/16 Annual Audit.

- ❑ We must ensure that the weaknesses & failings are not repeated.

- ❑ We need to embed a **highly professional** corporate environment that will enable the successful delivery of;
 - An appropriate level of professional Business As Usual financial control & governance,
 - Enable an effective mobilisation of resource, capital and reform to deliver a successful transformation programme.

- ❑ There will be clear distinction between the revenue, capital and reform budgets.

- ❑ **Tight management control** is essential to identify;
 - the currently identified savings & efficiencies,
 - and to enable us to continue to challenge the current £47m outstanding budget deficit reduction target.

- ❑ The Chief Constable has, for FY 17/18, set **Budget Targets** for each Deputy Chief Constable (DCC) and the Deputy Chief Officer (DCO).
- ❑ We are **devolving budgetary control** to the Deputy Chief level who will in turn devolve the budgets down to Divisional Commander level (and Staff equivalents).
- ❑ This will give much **greater autonomy** to those charged with Policing to deploy resources as needed.
- ❑ All budget holders, from the DCC's down, will be provided with **additional financial support, training and business partnering** from the finance function.

- ❑ Monthly financial reports will be provided and reviewed at budget holder level with **actions plans required to manage variance**.
- ❑ Faster period end close process to be followed so that **more timely management information** is available to decision-makers.
- ❑ Refreshed **Devolved Budgeting Guidance** rolled out to clearly set out the framework.

- ❑ A **new business case template** with guidance is being developed.
- ❑ A **gateway process** will shortly be finalised, setting out how we develop business cases through a controlled process.
- ❑ **Training** to be provided to relevant personnel on how to develop business cases and the process that needs to be followed.
- ❑ **Project finance support** will be available to provide assistance with the financials, and for reviewing the completed business cases from a Quality Assurance perspective.

To summarise...

- ❑ A **completely refreshed approach** to financial control and governance is being developed and embedded across Police Scotland.

- ❑ This will **meet the standards expected** of a public body of our size and importance and will enable the delivery of;
 - ✓ The **17/18 Budget** as presented today and,

 - ✓ **Achieving financial sustainability** by the end of 2019/20.