

POLICE AND FIRE REFORM (SCOTLAND) ACT 2012

EXPLANATORY NOTES

THE ACT – SECTION BY SECTION

Part 1 – Police Reform

Chapter 6 – Annual Reports, Accounts, Audit and Examination

48. This Chapter sets out new arrangements for reporting on and examining policing matters. **Section 39** obliges the SPA to prepare an annual report relating to the carrying out of its functions and policing as soon as practicable after the end of the reporting year. It must contain (a) an assessment of the SPA's and Police Service's performance in achieving the main objectives set out in the most recently approved strategic police plan, and (b) an assessment of the performance by the Police Service during the reporting year in implementing the arrangements set out in the annual police plan. It may also include any other matters relating to the SPA's functions and policing that the SPA considers appropriate. The SPA must publish the annual police report, provide a copy to Ministers and lay a copy before the Scottish Parliament. **Section 39** also places obligations on the chief constable to provide the SPA with a report which assesses the Police Service's performance in the policing of Scotland during that reporting year. In particular, this report must include an assessment of the Police Service's progress towards achieving the main objectives set out in the strategic police plan and implementing proposed arrangements in the annual police plan. The chief constable must also provide the SPA with other reasonable assistance in preparing the annual report.
49. The Chapter also makes provision for the preparation and submission of accounts and arrangements for audit. **Section 40** obliges the SPA to keep proper accounts and records in relation to the accounts, and to prepare a statement of accounts as soon as practicable after the end of the year ending 31 March. It also obliges the chief constable to provide whatever assistance or information the SPA requires for these purposes. The form and content of that statement of accounts is to be set by the Scottish Ministers.
50. Under **section 41** the SPA must send a copy of the statement of accounts to the Auditor General for auditing.
51. **Sections 42** and **43** deal with examinations by the Auditor General outwith the annual audit of the SPA's statement of accounts. **Section 42** provides that the Auditor General may, at any time, initiate an examination into the economy, efficiency, and effectiveness of the Police Service, and the arrangements made by the chief constable to secure best value for the Police Service (**section 37(2)**). It is for the Auditor General personally to initiate such an examination and to decide who is to carry it out, although he or she must take into account any proposals made by the Scottish Parliament. The examiner appointed by the Auditor General may consider the appropriateness of any criteria used to assess the use of resources available to the Police Service but cannot question the merits of the Police Service's policy objectives. The examiner - if the Auditor General himself is not carrying out the examination - must report to the Auditor General, who

*These notes relate to the Police and Fire Reform (Scotland) Act
2012 (asp 8) which received Royal Assent on 7 August 2012*

may report to the Scottish Parliament and SPA. The results can be published. Section 23A and 24 of the Public Finance and Accountability (Scotland) Act 2000 apply to any examination under this section, as they apply to examinations in relation to economy, efficiency and effectiveness generally. **Section 43** makes it clear that section 23 of that Act includes, in relation to the SPA, a reference to examinations into the arrangements made by the SPA under **section 37(1)**.