



Police and Fire Reform (Scotland) Act 2012

2012 asp 8

PART 1

POLICE REFORM

CHAPTER 6

ANNUAL REPORTS, ACCOUNTS, AUDIT AND EXAMINATION

39 The Scottish Police Authority's annual report

- (1) The Authority must prepare an annual report as soon as practicable after the end of each reporting year.
- (2) An annual report is a report setting out—
 - (a) an assessment of the Authority's performance during the reporting year in carrying out its functions,
 - (b) an assessment of the Police Service's performance during the reporting year in the policing of Scotland, and
 - (c) such other information relating to the Authority's functions, or to policing, as the Authority considers appropriate.
- (3) An annual report must, in particular, contain—
 - (a) an assessment of the performance by the Authority and the Police Service during the reporting year in achieving, or in working towards achieving, the main objectives set out in the most recently approved strategic police plan (by reference, where appropriate, to outcomes identified in that plan), and
 - (b) an assessment of the performance by the Police Service during the reporting year in implementing the proposed arrangements set out in the annual police plan for the period to which the report relates.
- (4) The chief constable must—

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- (a) within 3 months of the end of a reporting year, provide the Authority with a report setting out the chief constable’s assessment of the Police Service’s performance during that reporting year in the policing of Scotland, and
 - (b) provide the Authority with such other assistance as it may reasonably require in relation to the preparation of an annual report.
- (5) A report provided by the chief constable under subsection (4)(a) must, in particular, contain the chief constable’s assessment of the Police Service’s performance during the reporting year concerned—
- (a) in achieving, or in working towards achieving, the main objectives for the policing of Scotland set out in the most recently approved strategic police plan (by reference, where appropriate, to outcomes identified in that plan), and
 - (b) in implementing the proposed arrangements set out in the annual police plan for the reporting year concerned.
- (6) The Authority must—
- (a) publish each of its annual reports in such manner as the Authority considers appropriate (having regard to the desirability of it being accessible to those whom the Authority considers likely to have an interest in it),
 - (b) provide a copy of each of its annual reports to the Scottish Ministers, and
 - (c) lay a copy of each of its annual reports before the Scottish Parliament.
- (7) In this section “reporting year” means a yearly period ending on 31 March.

40 Accounts

- (1) The Authority must—
- (a) keep proper accounts and proper records in relation to the accounts, and
 - (b) as soon as practicable after the end of each yearly period ending on 31 March, prepare a statement of accounts in respect of that period.
- (2) A statement of accounts so prepared must be in such form and contain such information as the Scottish Ministers may determine.
- (3) Without prejudice to the generality of section 84, the chief constable must—
- (a) provide the Authority with such assistance and information as it may reasonably require for the purposes of subsection (1), and
 - (b) seek to ensure that sufficient information is kept for those purposes.
- (4) In particular, the Authority is entitled to require the chief constable to provide, within such reasonable time as it may specify, accounts of such of the transactions relating to the Police Service as it may specify.

41 Audit

The Authority must send a copy of each statement of accounts to the Auditor General for auditing.

42 Examination of Police Service by Auditor General

- (1) The Auditor General may initiate examinations into—
- (a) the economy, efficiency and effectiveness of the Police Service, and

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- (b) the arrangements made by the chief constable under section 37(2).
- (2) In determining whether to initiate an examination, the Auditor General must take into account any proposals made by the Scottish Parliament.
- (3) It is for the Auditor General personally to initiate an examination under this section and to decide who is to carry it out.
- (4) In carrying out the examination that person (“the examiner”)—
 - (a) is not entitled to question the merits of the policy objectives of the chief constable or the Police Service, but
 - (b) may consider the appropriateness of any criteria used to assess the use of resources available to the Police Service.
- (5) The examiner (if not the Auditor General) must report the results to the Auditor General, who may report the results to the Scottish Parliament and the Authority.
- (6) The Auditor General may publish the results of an examination.
- (7) Sections 23A and 24 of the Public Finance and Accountability (Scotland) Act 2000 (asp 1) apply in relation to an examination under this section as they apply in relation to an examination under section 23 of that Act.

43 Examinations of Scottish Police Authority by Auditor General

The reference in section 23 of the Public Finance and Accountability (Scotland) Act 2000 to examinations into the economy, efficiency and effectiveness with which resources have been used is, in relation to the Authority, to include a reference to examinations into the arrangements made by the Authority under section 37(1).