

**Cumbria Police Authority
Audit and Performance Committee**

20 April 2006

Agenda Item No. 12

ACTIVITY BASED COSTING

A Report by the Acting Chief Constable

SUMMARY

At the Performance Development Conference held at Newton Rigg in January, Members heard examples of how Activity Based Costing was being used in each of the Areas. It was felt that it would be beneficial to report this usage back to the committee both to inform Members and disseminate Best Practice.

RECOMMENDATION

That Members note the report.

DETAIL

Report attached.

**Christine E Twigg
Acting Chief Constable**

Activity Based Costing

o North Cumbria's use of ABC

- ABC data was used when North Cumbria conducted a review of uniform Sergeant deployment in 2005. Together with other performance data, the BCU used the ABC findings to redeploy Sergeant posts in the rural areas to Carlisle. February 2006 ABC data will be used in the review of this decision.
- In order to deliver on the findings of the Patrol Plan and link in with VSA, there was a need to redeploy Constable posts within the BCU. ABC was used in conjunction with other data to inform these decisions.
- The profile of PCSOs and Specials was looked at following the March 2005 sample. As a result, changes were made to the BCU's deployment of these officers to increase the time spent on frontline policing. These changes were validated by the August 2005 sample.

o West Cumbria's use of ABC

The DCI reviewed ABC data in relation to investigation time and also looked at the average time that detainees spend in detention. West data was compared with North and South Cumbria BCUs'.

This enabled him to pose a series of questions to LPT inspectors and DIs.

DCI sought reassurance that officers were completing investigation plans, and that Sanction Detections and TIC were being actively pursued.

Custody Investigation Team and CID conduct the vast majority of interviews within the BCU.

From the short review conducted, we are satisfied that we are complying with investigation plans and that full and effective use is being made of time in detention.

The data enabled LPT inspectors to highlight and reinforce the investigation requirements to all staff.

o South Cumbria's use of ABC

- ABC has been used to examine the performance issues between teams, e.g. case file preparation times, which appear to indicate that case file preparation takes twice as long at one station than another. To further exacerbate the issue, other performance data indicates a variety in quality of those submitted files. This issue was then highlighted at our Area LPT Performance Conference a couple of weeks ago and Inspectors were challenged about the performance of their staff with regard to case file preparation. This will be reviewed each month by Chief Inspector Spiller.
- ABC was a factor in allocating resources to the new LPT structure, commencing in April. The Area had to divide the current 5 LPT structure into 7 and ensure that resources were divided up in accordance with demand, ABC activity and the VSA shift pattern.