

**CUMBRIA POLICE AUTHORITY
AUDIT AND PERFORMANCE COMMITTEE**

20 April 2006

Agenda Item 13

**ACTIVITY BASED COSTING 2005-06
A Report by the Acting Chief Constable**

1. SUMMARY

This report explains the current position concerning the publication of the Audit Commission report that will contain a review of Activity Based Costing within the Constabulary.

2. RECOMMENDATION

That the current position is noted.

3. DETAIL

3.1 Ownership for Activity Based Costing was transferred from the Programme Management Unit to Strategic Development, immediately prior to the latest Forcewide data collection exercise. A post implementation review is being conducted to ensure that roles, responsibilities and processes are clear, effective and efficient in readiness for data collection and analysis for the financial year 2006-07.

3.2 The Auditor has been advised of the Constabulary return and error rates for the Activity Analysis data collection for the financial year 2005-06. The overall return rate is 98.48% and the overall error rate is 1.24%. Both these rates are well within the parameters set by the Audit Commission.

3.3 The Auditor has confirmed that the review report is finished and that the central moderation process at the National Audit Office has been completed.

3.4 The Constabulary should receive the review report by the end of April and a meeting has been scheduled for 8th May 2006 with the Auditor to discuss the feedback and action plan contained within the report.

3.5 A full update about the content of the Audit Commission report will be provided to the next Audit and Performance Committee meeting, scheduled for 22nd June 2006.

**Christine E Twigg
Acting Chief Constable**