



WALES AUDIT OFFICE  
SWYDDFA ARCHWILIO CYMRU

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<b>Date</b>	20 October 2008
<b>Our reference</b>	WAL718A
<b>Your reference</b>	
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Dear Andrew

### Police Use of Resources Evaluation (PURE) 2008

We have now completed the work required to support our overall evaluation of use of resources. The scores for your police authority are set out in the accompanying schedule.

The aim of the evaluation has been to provide authorities and forces with an independent review of their arrangements for managing resources, and we are very grateful for the help that your authority and force have provided to auditors in completing this work.

The assessment is based on judgements on the themes of financial reporting, financial management, internal control, financial standing and value for money. Auditors completed their reviews of performance against these themes in accordance with the methodology and guidance issued by the Wales Audit Office and the Audit Commission. The results were then subject to internal and national quality assurance arrangements, designed to ensure compliance with the methodology and guidance, and to promote consistency of assessment between appointed auditors.

Auditors have already reported locally to each police authority on their more detailed findings for each of the themes, and so these are not repeated here. As indicated in auditors' local reports, the Wales Audit Office is now determining its overall use of resources score by combining the auditors' separate scores for each of the themes covered.

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If you wish to formally challenge your police authority's use of resources score, you may apply for a review of the assessment. Before doing so, we would ask that you read the *Review procedure for scored judgements*, which is attached for your information. You will need to give the Wales Audit Office written notice of your application together with your full case and evidence within ten working days of receipt of this letter.

Please send any requests to Anthony Snow, Chief Operating Officer at [anthony.snow@wao.gov.uk](mailto:anthony.snow@wao.gov.uk). Any general queries regarding the contents of this letter should be referred to me.

Yours sincerely

A handwritten signature in black ink, appearing to read 'A Barrett', with a stylized flourish at the end.

Anthony Barrett  
Partner