



Dyfed-Powys Police Authority

Confirmation of Police Use of Resources Evaluation (PURE) 2008

Use of Resources – Auditor’s Judgements for Each Theme

Theme	Score
Financial Reporting	4
Financial Management	3
Financial Standing	4
Internal Control	3
Value for Money	3

Wales Audit Office’s Overall Scored Use of Resources Judgement

Overall Judgement	Score
Use of Resources	4

Notes:

The use of resources judgements are scored on the following scale:

4. - **well above minimum requirements – performing strongly.**
3. - consistently above minimum requirements – performing well.
2. - at only minimum requirements – adequate performance.
1. - below minimum requirements – inadequate performance.

The Wales Audit Office arrives at an overall use of resources scored judgement by applying the following rules for combining auditors’ scores for each theme:

Appointed auditor’s scores for themes (financial reporting, financial management, financial standing, internal control and value for money)	Wales Audit Office’s overall scored judgement for use of resources
Two or more themes with a score of 4 None less than 3	4
Three or more themes with a score of 3 or more None less than 2	3
Three or more themes with a score of 2 or more	2
Any other combination	1