



**6. ISA 260 REPORT - COMMUNICATION OF AUDIT MATTERS TO THOSE CHARGED WITH GOVERNANCE**

There was submitted Report No PB54/07 by the Treasurer which provided members with the ISA 260 Report - Communication of Audit Matters to Those Charged With Governance, prepared by the Board's External Auditors, Henderson Logie.

Mrs Margaret Richardson, External Auditor, was present and gave a brief summary of the Report to the Sub-Committee.

The Sub-Committee agreed to note the contents of the External Audit report.

**7. UPDATE ON THE STRATEGIC BEST VALUE REVIEW OF INFORMATION MANAGEMENT**

With reference to Article 4 of the minute of meeting of this Sub-Committee of 13 June 2006, there was submitted Report No PB55/07 by the Chief Constable which provided members of the Audit Sub-Committee with an update on the Strategic Best Value Review of Information Management carried out by the Force.

The Report outlined a sample of the improvements that had been made and those that would be made as a result of the Strategic Best Value Review of Information Management. Progress had been made and efforts would continue to be applied to ensure successful implementation of the recommendations outstanding.

The Sub-Committee agreed:-

- (i) to note the progress made against the main findings of the Strategic Best Value Review of Information Management; and
- (ii) to note that future reports on progress would be made available when appropriate.