



**Forensic Science**  
Northern Ireland



## Annual Report and Accounts 2006 - 2007

# **Forensic Science Northern Ireland**

## **Twelfth Annual Report and Accounts**

1st April 2006 - 31st March 2007

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## Chief Executive's Summary

I am pleased to present the twelfth Annual Report and Accounts of Forensic Science Northern Ireland, (FSNI) - and my first - for the year ending 31 March 2007.

FSNI exists to provide professional, independent and objective scientific expertise, both from within the laboratory and by utilising the wider forensic science community. During 2006/07, FSNI has undergone a series of management changes. The Acting Chief Executive left the Agency in September and the remaining interim members of his senior management team came to the end of their contracts in December. I want to take this opportunity to thank them for their work and wish them every future success.

Since joining the Agency in November 2006, my priorities have been to ensure that UKAS accreditation was maintained, to bolster the Agency's Corporate Governance structures, to strengthen the strategic relationship with our key customers and to progress the plans for new accommodation.

This has been a challenging year for FSNI and much effort was directed at ensuring the successful maintenance of our UKAS accreditation. We had three visits from UKAS during this year and at each stage progress was noted and accreditation maintained. At their most recent visit FSNI were recommended for accreditation to the new ISO17025/2005 standard. This has undoubtedly been a very successful result within a short timescale but the focus will continue to be on best practice in quality management across the Agency.

In November 2006, a FSNI Executive Board was created and in January 2007 the next tier of FSNI's governance and management structure was implemented with the creation of the Management Committee. The Executive Board meetings are attended by FSNI's Senior Management Team and our Non- Executive Director. We have also appointed the Agency's New Accommodation Co-ordinator onto the Board to reflect the importance of this project for FSNI's future. The Management Committee will focus on ensuring the delivery of the Balanced Scorecard targets across the agency.



A closer working relationship has been developed with our primary customer, PSNI, through the establishment of regular liaison meetings at various levels. The goal will be a better understanding of and response to common operational issues as well as an improved alignment of the Agency's capabilities and strategy with those of the PSNI. This will be particularly important in the design of the proposed new accommodation for the laboratory and in planning for its staff skills, resources and capital investment.

The New Accommodation Project has progressed well, with consultant architects working closely with FSNI staff teams to identify and quantify the space and technical requirements for the future. The general approach has been not simply to replicate existing structures, facilities and processes but to take this rare opportunity to design transparency, flexibility, creativity and technical advantage into the new building.

The Agency continued to support the work of its other key customers, The Police Ombudsman for Northern Ireland and the N.I. State Pathologist. We were also involved in supporting the development of forensic services in a number of other countries and have continued our close involvement with ENFSI, the international association of Forensic Science Institutes.

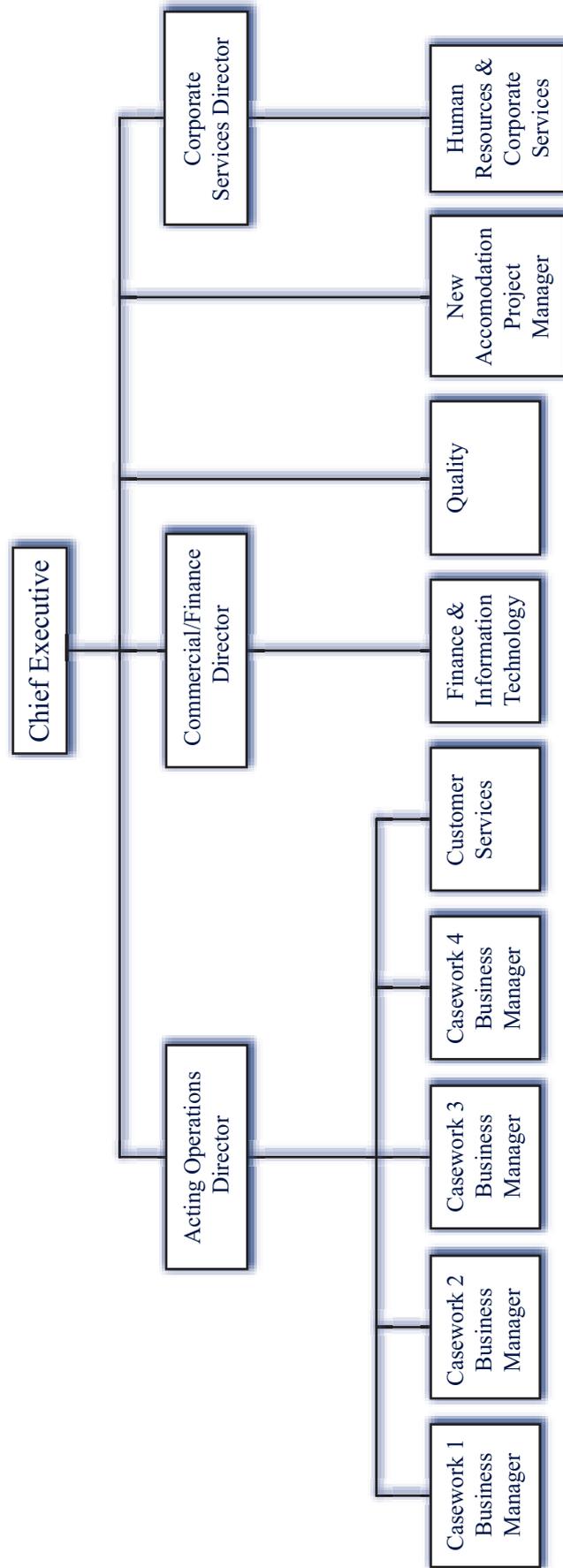
The workload on the Agency's staff has been very considerable this year, not only in terms of casework for our key customers, but also in the substantial input into Quality Management and the design specifications for the new accommodation. Bearing in mind the very rapid change underway in the Agency, the commitment of the entire staff is laudable and I would like to record here my thanks and that of the Executive Board for that sustained effort. Much remains to be done of course to make the transition to a fully business-like Agency, recognised as a centre of forensic excellence, successfully competing for its customers' business in the rapidly changing world of forensic science provision.

**Stan Brown**

**CHIEF EXECUTIVE**



Forensic Science Northern Ireland



The above chart represents the structure in place for the majority of 2006/07 however this structure is currently under revision and a new structure as detailed on page 20 is proposed.





## **Directors' report and Management Commentary**

The directors present their report and the audited financial statements for the year ended 31 March 2007.

### **Results of the Agency**

The accounts show an operating deficit of £1,074k including the costs of Modernisation Project, New Accommodation project and Historic Cases Project which is funded separately.

### **Principal Activities and Review of Business Developments**

The Agency exists to serve the administration of justice by providing objective scientific advice and support to the police and the courts. In particular the Agency assists the Police Service of Northern Ireland with the investigation of criminal, or possibly criminal, events and provides expert evidence to Northern Ireland Courts of Justice. It also supports the work of the Police Ombudsman for Northern Ireland and provides a toxicology service to the State Pathologist's Department for Northern Ireland.

Reviews of the Agency's activities and potential future developments are provided in the Chief Executive's summary, and the Management Commentary.

### **History and Statutory Background**

Forensic Science Northern Ireland (FSNI), which is an Executive Agency within the Northern Ireland Office, was established on 1 September 1995 under the Government's Next Steps Initiative. Agency Status was re-confirmed following a quinquennial review, stage 1 of which was completed in January 2002.

These accounts have been prepared in accordance with the 2006/07 Government Financial Reporting Manual (FReM) issued by HM Treasury and in accordance with direction given by Treasury in pursuance of section 7(2) of the Government Resources and Accounts Act 2000.



## **Post Balance Sheet Events**

There have been no material events, which would affect these accounts, occurring after the year end. The date of authorisation for issue is the 10 July 2007 and date of publication is the 18 July 2007.

## **Research and Development**

The Agency is committed to a programme of research and development activities appropriate to its business. The Agency will continue with a research and development programme designed to develop new products and enhance existing services for the benefit of its customers. FSNI is actively working with Queen's University Belfast in the development of new technologies in the examination of trace evidence. FSNI is also contributing to a new Chemistry degree course, which will have forensic analytical modules. The goal is to enhance the skills of the graduates to meet the demands of the forensic science and the pharmacological industry.

## **Equal Opportunities**

The Agency is pro-active in compliance with fair employment, sex discrimination, equal pay, disability discrimination and race discrimination legislation in Northern Ireland.

The Agency supports and adheres to the Department's Equal Opportunities policy in all respects.

## **Disability**

The Agency follows the NI Civil Service policy that all eligible persons shall have equal opportunity for employment and advancement on the basis of the ability, qualifications and aptitude for the work.

## **Employee Consultation**

The Agency encourages the widest possible communication, consultation and staff involvement in its business development. This is defined within the terms of an Agency Communication Charter



which identifies, for the individual and for the organisation, the communication standards that are expected to apply.

The Agency is accredited to the Investors In People standard against a new and challenging standard which requires staff to be developed in line with business needs. The Agency is the first in the public sector to achieve the new higher standard.

Formal and informal consultation also exists with Trade Union representatives.

## **Health and Safety**

The Agency sees a safe working environment as encompassing both the physical and mental well-being of its staff. The Agency strives for continuous improvement in safety performance through reviews of safe working practices and increased safety awareness of all staff.

As reported in previous Annual Reports the main complex within which the Agency is housed is known to contain some asbestos. This continues to limit the Agency's ability to handle premises issues in an efficient and speedy way. As a result of a contamination incident reported in the 2003/04 Annual Report, an Asbestos Action Plan was produced and the tasks from this continue to be implemented.

## **Agency Directors & Management Team**

A new Chief Executive was appointed to FSNI and took up the position at the end of October 2006. He introduced a new Executive Board on 23 November to replace the previous arrangements.

Up until that point the Agency Directors and Management Team were responsible for the strategic and business management of the Agency's operations.

The contract for the previous Commercial Director and Human Resource and Corporate Services Director expired on 31 December 2006. At present Executive Board level posts are being filled by FSNI staff, some in acting capacity.



## **The Executive Board**

Chief Executive  
Acting Finance Director  
Acting Operations Director  
Acting Corporate Services Director  
New Accommodation Co-ordinator  
Non Executive Director  
Corporate Secretary

## **Staff**

In 2006/07 the staff of the Agency comprised the senior management team, 116 scientists, 51 administrative and support staff and 18 Recruitment agency, contract or temporary staff.

The great majority of the scientific staff have graduate level qualifications including a number with degrees at Masters or Doctorate level.

## **Charitable Donations**

There were no charitable donations by the Agency during the year.

## **Payments to Suppliers**

The Agency became fully responsible for all its own accounting functions, including payments to suppliers, on 1 April 1996. The Agency endeavours to pay all suppliers promptly within agreed timescales, and is a signatory of the Better Payment Practice Code. In 2006/2007, 95.7% of suppliers were paid within thirty days of presentation of a valid demand.



## Pensions

Details are shown in the remuneration report and notes 1.4 and 3 of the notes to the financial statements.

## Company Directorships

There are no company directorships and other significant interests held by Board members which may conflict with their management responsibilities.

## Auditors

These financial statements are audited by the Comptroller and Auditor General who is appointed by statute and reports to Parliament on the audit examination. His certificate and report is produced at pages 44 to 46. The notional audit fee for the work performed by his staff during the reporting period and which relates solely to the audit of these financial statements was £9k.

The C&AG may also undertake other statutory activities that are not related to the audit of the Agency's financial statements such as Value for Money reports. No such activity took place during the year.

## Disclosure of Information to Auditors

So far as the Accounting Officer is aware, there is no relevant audit information of which the Agency's auditors are unaware, and the Accounting Officer has taken all the steps that he ought to have taken to make him aware of any relevant information and to establish that the entity's auditors are aware of that information.

**Stan Brown**  
**CHIEF EXECUTIVE**  
**15 June 2007**



## Management commentary

### Business Reviews

#### Background Information

Forensic Science Northern Ireland ('the Agency') is responsible for the provision of scientific advice and support to enhance the delivery of justice.

The Agency became the third Executive Agency of the Northern Ireland Office ('the Department') on 1 September 1995, its functions having previously been carried out by the Northern Ireland Forensic Science Laboratory, a Division of the Department. Its name was changed from the Forensic Science Agency of Northern Ireland to Forensic Science Northern Ireland in April 2000. Its budget for the 2006/07 financial year was approx £8m.

More than 90% of the Agency's work is done for the PSNI and is accordingly reflective of trends in local crime, especially violence and other serious offences. The operating environment for the Agency in Northern Ireland continues to remain uncertain. FSNI has seen a substantial growth in submissions relating to violent crime/offences against the person and drugs-related crime. The use of DNA testing continues to grow rapidly and the Agency has been appointed the custodian of the Northern Ireland DNA database (NIDNAD). Following successful accreditation the NIDNAD will, for the first time, be merged with the UK National DNA Database. This will allow for the comparison of DNA profiles and identification of individuals associated with crime anywhere within the UK.

#### Strategies and Objectives

##### Agency Vision

"To be an effective forensic science business and provider of choice for our customers."



## Agency Mission

“To provide and demonstrate an independent, transparent and impartial service that maximises our forensic science value to criminal justice and contributes to the confidence of the wider community in the justice system.”

We will secure the provision of effective scientific advice and support to enhance the delivery of justice through -

- scientific support service for police in the investigation of crime
- scientific support for the work of the Police Ombudsman
- scientific advice for the legal profession
- objective expert testimony to the courts
- training in the effective and efficient application of forensic science; and
- analytical support service for pathologists.

The Agency's Vision and Mission Statements reflect the emphasis on the organisation being business-like and responsive to the needs of customers in the development of high quality and efficient services.

FSNI will continue to invest in a major modernisation programme, re-engineering its supply chains to become a more responsive, flexible and solution based organisation which maximises opportunities to provide best-value products and services to its customers.

The development of partnerships with our customers will continue at both strategic and operational levels, to ensure that their changing needs are identified and addressed. FSNI will aim to continually improve the delivery of its products and services by focusing on best practice processes, which in turn will deliver:

- Operational Excellence
- An integrated, seamless supply chain designed to deliver best value
- Formal relationships with other recognised forensic providers, to provide services where outsourcing can bring better value.



## Key Performance Measures

### Agency Key Targets

During the course of 2006/07 there was much debate between FSNI and NIO about the Agency targets.

The following key targets were proposed and agreed with the Minister in December 2006 as interim targets for the year on the understanding that more effective targets will be developed and set for the forthcoming business year.

Corporate Goal	Measure	2006/07 Key Target
1. To have in place the proper processes to enable FSNI to meet the service requirements of its customers and stakeholders.	The extent to which the Agency satisfies the essential requirements of the Police Service of Northern Ireland and its other principle customers.	1. To deliver 90% of all FSNI allocations within specified timeliness targets, as agreed with the customer and defined within Service Level Agreements.

The Agency continues to monitor the targets as agreed in the previous year's business plan and therefore we can directly compare performance throughout the year. The following targets are monitored in line with the SLA agreement with PSNI.

### PSNI SLA Targets

1. Priority 1, Target 95% (2005/06 95%). On average, targets were met over the period with the exception of November 2006 and March 2007 where cases were reduced to 83% and 60% respectively. The average for 2006/07 is 95%.
2. PPS 80 days, Target 85% (2005/06 80%). From March 2006 no PPS cases have been recorded. FSNI no longer measure this target.
3. Within timescale, target 85% (2005/06 75%). This target has only been met during 3 of the last 15 months (January 2006, September 2006 and October 2006). The average percentage for



2006/07 is 65%. This is an internal target. Each section in FSNI has a timescale set for each allocation and these vary from section to section. As an example, a firearms case could have an internal target for issuing the report within 35 days.

The following targets are an external target for PSNI and are measured against the SLA agreements.

4. All reports over 90 days (PSNI only), target 100% – Targets consistently not met and average percentage 10-30% below that required. The average percentage for 2006/07 is 80%.
5. All reports 140 days (PSNI only), target 100%. – targets consistently not met and average target percentage is approximately 15% below that required. The average percentage for 2006/07 is 90%.

NB – The above targets, 4&5, are in relation to targets for all reports. This is the target for measurement in the SLA where all reports are set a target of issue within 90 days but if this is not achieved then the target is re-set for 140 days from date of final submission.

This mechanism is currently being reviewed in order to make them more meaningful and transparent, both internally and for the customer.

## Other Target Analysis

### Input

The average monthly number of \*cases submitted over the year to date period is 700. (from April 2006 until end of January 2007 approximately 6,895 cases submitted).

**NB \* cases in this context relates to the case number and originates to the incident being investigated.**

The average number of \*allocations over the year to date period is 742 allocations per month. (To date approximately 8,902 allocations)



The second set of data is for internal purposes and \* allocations relates the number of reports that will result from the case. More than one report is required in cases where exhibits are examined by a number of reporting officers, who in turn report on their own area of expertise.

## Output

The average total monthly output for the year to date is £690k per month.

The above data highlights the inadequacies of the current targets and monitoring information. These will be addressed with the introduction of new targets during the coming year, which will be developed in consultation with our customers. Although these will share many common features with previous targets, we are developing a more strategic approach, which is more holistic.

Corporate Goal	Measure	2006/07 Key Target
2. To ensure the Agency meets the evolving needs of customers through continual business improvement	The extent to which the agency meets the changing customer needs.	2. To provide a transparent charging mechanism through shadow invoicing for all delivered work to PSNI by Quarter 4. To have an agreed 10 year Strategic Plan in place by Dec 2006. To have an agreed Senior Management succession plan in place by Dec 2006. To agree with NIO TOR and constitution of a FSNI Management Board and implement by Dec 2006.

PSNI Finance Branch is currently provided with a notional report to show a breakdown of charges on a case by case basis.

The other targets in this section were agreed by the previous Chief Executive, however, arrangements are now underway (in some cases still subject to final approval by NIO/CJD) to recruit new Directors. The directors posts will be filled with individuals who have the blend of skills needed to move the Agency forward and can demonstrate the impact of the new arrangements on improved service delivery of forensic science.



FSNI have actively pursued governance and good management practice in the last few months and the foundations are now in place upon which further business improvement can be realised. The Executive Board is now operational and has met monthly since November 2006 and with the inaugural meeting of the Management Committee on 12 March, the structures are in place to support this objective.

Corporate Goal	Measure	2006/07 Key Target
3. To ensure customers are satisfied with Service Delivery from FSNI through front end, value added forensic solutions focused on customer requirements.	The extent to which the Agency's customers are satisfied with the service provided.	3. To identify a customer satisfaction baseline through a comprehensive survey and identify three key improvement areas for action during 2007/08.

A Customer Satisfaction survey for issue to PSNI has been developed in consultation with the PSNI. Some delay has occurred as the PSNI had some security concerns about the collection of data via the internet. These have been fully addressed. In order to establish useful baseline information, the survey was also re-designed to take account of the implications for PSNI in terms of implementation of the Review of Public Administration. The survey is due to issue before end of June 2007.

Corporate Goal	Measure	2006/07 Key Target
4. To maintain the Agency's corporate governance by ensuring effective financial management.	The extent to which the full economic costs of the Agency are recovered.	4. To recover, via the sale of products and services, the full resource costs of the Agency.

This target will exclude funding from the Department to cover Superannuation, training and non cash funding in respect of assets previously purchased by PSNI under cash accounting. This will also exclude monies allocated through the November Monitoring round. The total excluded equates to approximately £1m.



Corporate Goal	Measure	2006/07 Key Target
5. To have a motivated and engaged workforce with the right skills, knowledge and abilities.	The extent to which FSNI's staff understand and contribute to the Agency's improvement programme and service provision.	5. To establish a baseline measure of staff awareness and engagement of:- i. the change process ii. the perceived support provided by the organisation. Identify three key areas for action within 2007/08.

FSNI have re-visited the objectives, measures and targets during the past two months and propose that the above target is not pursued.

Corporate Goal	Measure	2006/07 Key Target
6. Preserve the confidence with which the Agency is held by the NI justice stakeholders and international forensic community.	The extent to which the Agency meets nationally accepted standards of quality.	6. To maintain UKAS accreditation and calibration for all the Agency's core disciplines under the international standard ISO/IEC 17025: 2005.

At the March 2007 visit, UKAS noted the good progress that had been sustained by the Agency and recommended that accreditation for the current scope be maintained and that accreditation be transferred to ISO 17025:2005. This was subject to the submission of a documented plan detailing the roll out of the technical competence aspect of the training project including target dates to achieve specified milestones. A plan to roll out the technical competences of the training project was submitted to UKAS on 5 April 2007.

## Description of Business

The principal activities of the Agency are detailed in the Directors report.

Forensic science has a key role to play in a responsive criminal justice process. In the face of diminishing witness and confession evidence, there is an increasing reliance on forensic science and its use in the detection and solving of serious and volume crime.



Forensic Science Northern Ireland (FSNI) is a UKAS accredited organisation providing a wide spectrum of services such as;

- Biology
- DNA
- Alcohol
- Drugs
- Toxicology
- Road Traffic Collisions
- Electronics
- Explosives
- Microchemistry (Trace Gunshot and Explosives residues)
- Firearms
- Fires and General Chemistry
- Physical Methods (Paint, Glass, Marks including tool and footwear)
- Documents
- Specialist Fingerprint Unit.

In pursuing our vision and mission FSNI will aim to contribute to and maintain the confidence of the Criminal Justice System (CJS). This supports the SR2004 PSA objective 3 target 2.

FSNI provides a wide range of services including scientific support for the police in the investigation of crime; scientific advice for the legal profession and objective expert testimony to the courts; training in the effective and efficient application of forensic science and analytical support for pathologists.

## **Development and Performance of the Business**

The year ending March 2007 as with 2006 has been one of change, challenge and growth for Forensic Science Northern Ireland. The modernisation programme has resulted in improvements in cost, delivery and quality benefits to our customers. FSNI further plans to build on these developments and maintain its focus on service delivery and quality.



## **The Modernisation Programme.**

The modernisation programme for 2007/08 as with 2006/07 has a number of key elements –

1. Improving relationships with our customers
2. Develop a target focussed delivery culture among our staff
3. Develop systems to provide appropriate real time Management Information
4. Develop an integrated, seamless supply chain which delivers operational excellence
5. Implement an appropriate organisational structure that supports the new delivery process and future development needs

Progress to date has been encouraging with:

- a) The development and implementation of multi skilled staff and teams.
- b) Implementation of managed processes which focus on timely output.
- c) The development and implementation of a new finance system which provides improved financial and management information.
- d) The design and development of a new case management system to support proactive work management and understand work in progress.
- e) The production of a training needs analysis to identify gaps in staff skills and competences.
- f) The development of aligned strategic planning with principle customers.
- g) Development of targets with principle customers that directly relate to their own priorities and requirements.
- h) The development of closer, formal links with other service providers, particularly the Forensic Science Service (FSS) and LGC Forensics.

The progress made during 2006/07 provides a good foundation for the Agency, to further improve the efficiency and effectiveness of its services through the continued delivery of the modernisation programme.



### **New Accommodation Project**

The new accommodation project is progressing well. A scoping study was completed and the funding requirement from the NIO has been identified subject to the preparation of a detailed business case and Treasury approval. A site selection exercise is almost complete and a project manager, design team and external expert advisors appointed. FSNI is working closely with the NIO to agree a Strategic Business Plan that will detail the Agency business, services offered and size for the future. This will influence the design of the new laboratory and ensure, as far as possible, that it is “future proofed”. Staff has been actively engaged in the design proposals for the new build.

### **Conferences**

FSNI staff chair a number of International forensic working groups and are represented on many UK and International bodies. The European Network of Forensic Science Institutes working groups are as follows:

- Firearms
- Road traffic collision
- Fires and Explosives
- Fibres
- Handwriting
- Fingerprint
- Paint/glass and Marks
- Information technology
- Scenes of crime.
- DNA

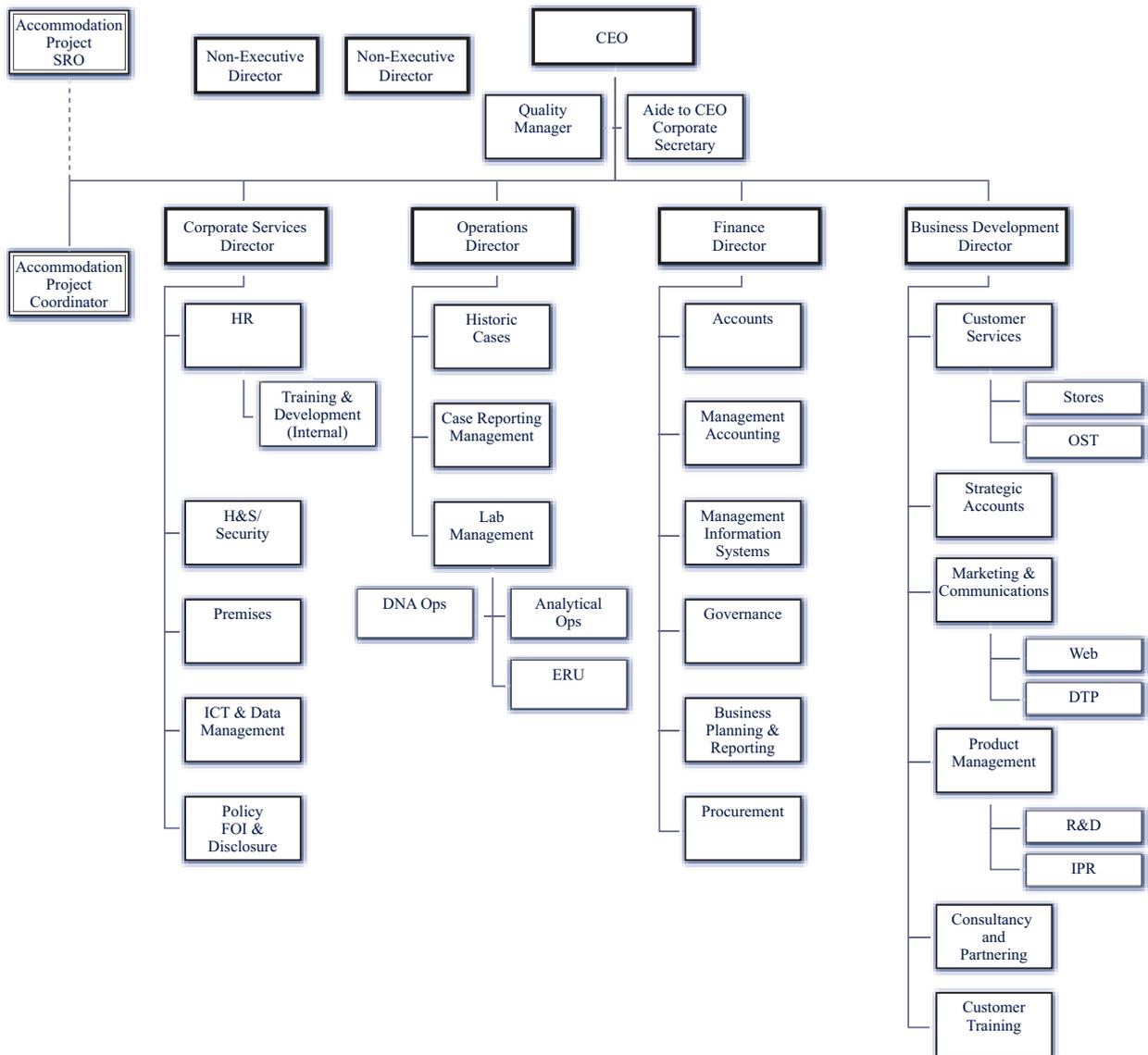
The Agency’s influence in determining best practice and standard setting is international.

### **Future Developments in the Agency**

During the forthcoming year FSNI will concentrate on improving the organisational structure. The diagram below sets out the proposed structure for FSNI. A new concept for FSNI is the



introduction of a Business Development directorate which will alleviate some of the responsibilities currently falling to the Operations Director and will concentrate on customer relations and interfaces.



During 2005/06, two of the three principle forensic providers in England and Wales merged leaving two large, commercial organisations which deliver over £200 million of forensic business. The Association of Chief Police Officers (ACPO) and the Home Office issued guidelines to all UK forces on the procurement of forensic services. The resulting forensic market place has changed and there is now a much more aggressive approach in relation to performance and costs. Although it has the advantage of geographical proximity to its main customers, for FSNI to compete it must



at least match the performance of the principle commercial organisations. It is therefore essential that our Modernisation programme is successfully delivered within the next twelve months. To date, the progress of the programme is on track.

## **Financial Performance**

Income achieved in the current year was £8.4m compared to £8.2m in 2005/06 mainly due to increased income from PSNI.

The deficit of £1,074k for the year ended 31 March 2007 is partly as a result of Modernisation project costs of £148k and Accommodation project costs of £165k which are funded separately. The remaining deficit of £761k has been funded by the NIO in respect of non cash charges for fixed assets previously funded in full by PSNI under the cash accounting model, Superannuation, Training, quality and staff pressures.

The net cash flow position of the Agency is £2,093k compared to £1,255k in 2005/06. This is partly due to increased funding received in year in respect of the Modernisation, and Accommodation Projects alongside full draw down of NIO funding received for identified cost pressures. In addition the payment of the year end payroll liability of £915k after the year end also contributed to the increased cash flow at the 31 March 2007.

During the year expenditure on fixed assets totalled £477k of which £292k, £12k, £173k relates to operational capital, Historic Cases and Modernisation projects respectively. The Modernisation expenditure includes the balance payment in relation to the purchase of a new finance system to provide improved financial and management information and an investment in Electrophoresis equipment with the aim to improve service and delivery.

## **Risks**

The Agency's Strategy is to follow an appropriate risk policy, which effectively manages exposures related to the achievement of the business objectives.



Risks are managed by the Agency and a risk register produced. This has been reviewed by the Chief Executive, Directors and Senior Management team on an ongoing basis. These individuals meet to assist the Chief Executive in fulfilling its risk management and internal control responsibilities. This team reviews the current risk register and also identifies new risks to the Agency and the risk register is updated accordingly. The risk management process ensures that risks are identified, mitigated and addressed.

The main risks affecting the Agency are;

- Failure to maintain accreditation to ISO 17025:2005
- Failure to maintain an up to date Business Continuity plan.
- Failure to agree a revised and approved framework document
- Failure to implement and populate new Management structures.
- Failure to design and implement a succession plan.
- Current facility becomes inadequate for delivery of FSNI Business.
- Failure to secure adequate funding for the delivery of new accommodation.
- Failure to align Agency's strategy with key customers.

## **Regulation and Legislation**

FSNI complies with all appropriate Government Agency Legislation, Regulations and Governance. Accreditation to ISO/IEC 17025 is granted by the United Kingdom Accreditation Service (UKAS). In the current financial year, the UK Accreditation Service (UKAS) carried out a surveillance audit and two follow up visits. At the March 2007 visit, UKAS recommended that accreditation for the current scope be maintained and that accreditation be transferred to ISO 17025:2005. Full details are included in the statement on internal control.



## **Resources of the Agency**

As a scientific, knowledge based organisation our greatest asset is our staff and as such the organisation is committed to their development and the provision of cutting edge technology. FSNI plans to commit 5% of its resources to Research and Development during 2007/08.

One of FSNI's targets requires that we "use the Agency's resources with the maximum efficiency". As detailed earlier, the Modernisation Programme plans to deliver the most efficient and effective processes possible, making best use of the current and future resources. The DNA and Evidence Recovery service delivery units are now established. The units are actively managing their resources to meet their demanding targets.

## **Strategic Relationships**

FSNI are continuing to develop strategic relationships with all our customers. FSNI has recently been involved in strategic meetings and workshops with PSNI to address issues affecting both organisations and to ensure that FSNI is best placed to meet the needs of PSNI and the Criminal Justice System in NI.

## **Environmental, Social and Community Issues**

There have been no significant environmental, social and community issues during the year. The Agency complies fully with its environmental policies including health and safety, waste management, management of emissions and disposal of hazardous waste. The Agency complies with all relevant environmental legislation.

## **Employee Policies**

Details of employee policies are detailed in the Director's report.



## **Contractual Arrangements**

The new service delivery process will include the provision of managed services by other providers on behalf of FSNI. A tendering process has been completed and selection and formal agreements were established during Quarter 1 of 2006/07.

## **Contingent Liabilities**

There are no other significant contingent liabilities other than those disclosed in note 18 to the accounts.



## Remuneration Report

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries.

The Review Body also advises the Prime Minister from time to time on the pay and pensions of Members of Parliament and their allowances; on Peers' allowances; and on the pay, pensions and allowances of Ministers and others whose pay is determined by the Ministerial and Other Salaries Act 1975.

In reaching its recommendations, the Review Body has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities;
- regional/local variations in labour markets and their effects on the recruitment and retention of staff;
- Government policies for improving the public services including the requirement on departments to meet the output targets for the delivery of departmental services;
- the funds available to departments as set out in the Government's departmental expenditure limits;
- the Government's inflation target.

The Review Body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations.

Further information about the work of the Review Body can be found at [www.ome.uk.com](http://www.ome.uk.com).

## Service Contracts

Civil service appointments are made in accordance with the Civil Service Commissioners' Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.



Unless otherwise stated below, the officials covered by this report hold appointments, which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

- The Chief Executive is appointed on a permanent basis from 30 October 2006.
- The Acting Finance and Corporate Services Directors are appointed from 1 January 2007. A permanent Finance Director has been appointed post year end, on 29 May 2007.
- The Acting Operations Director was appointed on 16 January 2006 until a permanent replacement can be sought.
- The Non Executive Director is appointed on a permanent basis from 23 November 2006.
- The new Accommodation project Co-ordinator and Corporate Secretary are on permanent full time contracts.

The contract of the interim Chief Executive appointed in 2005/06 terminated in September 2006.

Further information about the work of the Civil Service Commissioners can be found at [www.civilservicecommissioners.gov.uk](http://www.civilservicecommissioners.gov.uk) .



## Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the Board members of the Agency.

### Remuneration

Board Members	2006-07	
	Salary £k	Benefits in kind (to nearest £100)
Martyn Ismail - Chief Executive (to 15 September 2006)	65-70 (£100k-£105k, full year equivalent)	0
Stan Brown - Chief Executive (from 30 October 2006)	30-35 (£75k-£80k, full year equivalent)	0
Jim Speers - Acting Operations Director	55-60	0
Michelle Galbraith - Acting Finance Director	5-10 (£35k-£40k, full year equivalent)	0
Alison McElveen - Acting Corporate Services Director	5-10 (£35k-£40k, full year equivalent)	0
David Brooks - New Accommodation Project Co-ordinator	45-50	0

The information above is subject to audit. No comparatives provided as Board was formed on 23 November 2006. The Chief Executive to 15 September 2006 was seconded to the Agency and the above details represent the Agency's payments in respect of 2006/07. The salary in respect of the Non Executive Director, Alan McClure is paid for by the NIO, fees of £3k were incurred in year. The Corporate Secretary, Clare Dornan was provided to the Agency free of charge.

### Salary

'Salary' includes gross salary; performance pay or bonuses; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation.



This presentation is based on payments made by the Department and thus recorded in these accounts. This total remuneration, as well as the allowances to which they are entitled, is paid by the department and is therefore shown in full in the figures above.

## Benefits in Kind

There are no benefits in kind paid to the Board members.

## Pension Benefits

Board Members	Accrued pension at age 60 as at 31/3/07 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV at 31/3/07 £'000	CETV at 31/03/06 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £100
Martyn Ismail - Chief Executive (to 15 September 2006)	0	0	0	0	0	0
Stan Brown - Chief Executive (from 30 October 2006)	40-50	0-5	167	151	1	0
Jim Speers - Acting Operations Director	65-75	0-5	274	222	1	0
Michelle Galbraith - Acting Finance Director	0-5	0-2.5	8	6	1	0
Alison McElveen - Acting Corporate Services Director	0-5	0-2.5	3	0	2	0
David Brooks - New Accommodation Project Co-ordinator	70-80	0-5	421	328	0	0

The information above is subject to audit. No comparatives provided as Board was formed on 23 November 2006. The Chief Executive to 15 September 2006 was seconded to the Agency. No pension is payable by the Agency on his retirement. The salary in respect of the Non Executive Director, Alan McClure, is paid for by the NIO, fees of £3k were incurred in year. The Corporate Secretary, Clare Dornan, was provided to the Agency free of charge.



## Civil Service Pensions

Pension benefits are provided through the CSP arrangements. From 1 October 2002, civil servants may be in one of three statutory based ‘final salary’ defined benefit schemes (classic, premium, and classic plus). The schemes are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Retail Prices Index. New entrants after 1 October 2002 may choose between membership of premium or joining a good quality ‘money purchase’ stakeholder arrangement with a significant employer contribution (partnership pension account).

Employee contributions are set at the rate of 1.5% of pensionable earnings for classic and 3.5% for premium and classic plus. Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years’ pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly in the same way as in classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer’s basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach 60, or immediately on ceasing to be an active member of the scheme if they are already 60.

Further details about the Civil Service pension arrangements can be found at the website

**[www.civilservice-pensions.gov.uk](http://www.civilservice-pensions.gov.uk)**



## Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003/04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the CSP arrangements and for which the Cabinet Office's Civil Superannuation Vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

## Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension's scheme or arrangement) and uses common market valuation factors for the start and end of the period.



## **Forensic Science Northern Ireland**

### **Accounts 2006-2007**



## Forensic Science Northern Ireland

### Statement of Agency's and Chief Executive's Responsibilities

Under section 7 of the Government Resources and Accounts Act 2000, the Treasury has directed Forensic Science Northern Ireland to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Forensic Science Northern Ireland and of its income and expenditure, recognised gains and losses and cash flows for the financial year.

In preparing the accounts the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going concern basis.

The Accounting Officer of the Northern Ireland Office has designated the Chief Executive of Forensic Science Northern Ireland as the Accounting Officer for the Agency. The responsibilities as Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for the keeping of proper records and safeguarding the Agency's assets, are set out in the Accounting Officers' Memorandum, issued by the Treasury and published in 'Government Accounting.'



## Statement on internal control

### 1. Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Agency's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Government Accounting.

The Agency produces annual corporate and business plans. These are agreed by the Ministerial Advisory Board, approved by Ministers and laid before Parliament. Progress against these plans is monitored by the Ministerial Advisory Board on a quarterly basis with notification to the Minister. The Agency produces annual Reports and accounts which are laid before Parliament.

The Fraser Figure for the Agency is the Director of Criminal Justice. He chairs the Ministerial Advisory Board which includes the Department's Director of Resources, other NIO officials and an external independent member who is a past Chairman of the Institute of Directors (NI) and a past Chief Executive of a foreign direct investment company in Northern Ireland.

### 2. The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of departmental policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Agency for the year ended 31 March 2007 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.



### **3. Capacity to handle risk**

The Chief Executive has direct responsibility for the analysis of risk and works with the Executive Board and his management team to identify and evaluate risk. Responsibilities were assigned and where appropriate actions were incorporated into the Agency's internal targets.

The Agency maintains a risk log for both the Agency and the Agency's accommodation project. This risk log for the Agency is regularly reviewed by the management team.

### **4. The risk and control framework**

The risk planning process involves the identification of appropriate risk management strategies which will either reduce the impact or will reduce the likelihood of a risk becoming a problem. Risks in the current financial year were identified by the Chief Executive, Directors and senior management team and are evaluated and monitored by the risk management committee which met twice in the financial year. From the formation of the Executive Board on 23 November 2006, key risks are now reviewed and evaluated by the Board and decisions or actions in respect of these are formally documented and actioned. The Agency has various risk management strategies for example to eliminate the cause of the risk (including avoiding accepting the risk at all), reduce the likelihood of occurrence, mitigate the effect of occurrence, choose to further investigate before deciding on action, accept the risk, and transfer the risk to someone else. Each strategy will depend on the likelihood, impact and nature of the risk.

#### **The following processes and systems are in place**

- A systematic methodology to identify and prioritise risks with assigned responsibilities has been carried out.
- The Agency reports to a Ministerial Advisory Board whose role is: a) to consider the plans and strategic direction of the Agency and ensure that these align with departmental objectives and b) to monitor progress of the Agency towards the achievement of its key and internal targets and to approve the quarterly report for submission to the Minister.
- An external independent member who is a past Chairman of the Institute of Directors



(NI) and a past Chief Executive of a foreign direct investment company in Northern Ireland sits on the Ministerial Advisory Board (MAB).

- The Agency's own Executive Board was established on the 23 November 2006. The Board consists of the Agency's Chief Executive, Directors, a Non Executive Director and a Board Secretariat. The Terms of Reference of the Board have been formally agreed with the Department and are in line with guidance issued by Treasury on the Corporate Governance Code of good practice (July 2005). Executive Board meetings are held monthly and all decisions and approvals are formally minuted by the Board Secretariat. Board minutes are circulated to all staff. All executive Board members have received formal training in year on Board responsibilities and duties.
- The Agency has an Audit Committee chaired by the external independent Non Executive Director of the Executive Board.
- Internal Audit conducts an agreed programme of work to Government Internal Audit Standards on areas within the Agency which are perceived by the Audit Committee and/or the Executive Board as being of the highest risk.
- Audit reports include the Head of Internal Audit's independent opinion on the adequacy and effectiveness of the Agency's system of internal control together with recommendations for improvement.
- A comprehensive planning process leading to the production of its business plan and associated service level agreements with its main customers is in place. The Agency has adopted the Balanced Scorecard approach to planning which leads to a Business Plan which takes into account all aspects of the Agency's business. Agency objectives are cascaded to individuals through the Performance Management System. The Agency has also established on 30 January 2007, a second tier of executive management – the Management Committee – whose functions have also been defined in a TOR and are designed to manage resources within agreed budgets, to monitor progress against Balanced Scorecard Targets and to take appropriate corrective actions.



- A Quality Management System which is subject to external review is in place.
- A fraud policy and fraud response plan have been established.
- A whistleblowing policy is in place.

## **5. Review of effectiveness**

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. This review is informed by the work of the internal auditors and the executive managers within the Agency who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have also received annual assurance statements from each of the Board members, heads of departments and senior managers covering the key systems and controls for which they are responsible.

I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the board, the Audit Committee and a plan to address the weaknesses and ensure continuous improvement of the system is in place.

On 23 November 2006, the Agency formed a properly constituted Executive Board. Procedures in respect of Governance arrangements have been reviewed and processes put in place as follows:

- Terms of reference for the Executive Board have been agreed by the Board Members and approved by the Department.
- Formal meetings have been held monthly and are minuted in line with best practice.
- All Board members have received formal training in year on Board responsibilities and duties.
- The business planning process will now be fully integrated with a fully implemented Balanced Scorecard Approach. This will ensure that the Business Plans and targets are in line with the agreed balanced scorecard approach and thus the Agency's strategy.



- Internal Audit completed three audits during 2006/07. The Corporate Governance audit performed by Internal Audit provided limited assurance of the Corporate Governance arrangements of the Agency to June 2006. The report highlighted the need to have a properly constituted Board to ensure transparency in the decision making process for the Agency. The Agency has taken significant steps to address the weaknesses reported as discussed above. Internal Audit also completed an audit on the Agency's sales and receipts during the year. This report provided that the framework of control identified is adequate and that generally there is a sound framework of control, although some minor shortcomings have been identified. The Agency has implemented a response plan to address the 3 important, but not critical, issues reported. The final audit performed this year by Internal Audit was in respect of the Agency's recruitment, retention and succession planning systems. This report has not yet been finalised and approved.
- The Audit Committee has agreed the programme of work for Internal Audit for 2007/08 which will provide me with independent assurance on risk management, corporate governance and control issues.

### **UKAS Accreditation**

One of the key objectives in the FSNI Corporate and Business plans is that FSNI maintain their accreditation for testing and calibration to the international standard ISO/IEC 17025. FSNI's principle customer is the Police Service of Northern Ireland (PSNI). One of the objectives of the Service Level Agreement (SLA) with PSNI is that FSNI maintain a management system accredited to ISO/IEC 17025. Accreditation to ISO/IEC 17025 is granted by the United Kingdom Accreditation Service (UKAS). In the current financial year, the UK Accreditation Service (UKAS) carried out a surveillance audit and two follow up visits. Following the July 2006 visit, UKAS recommended that "Accreditation for the current scope to be maintained for testing and renewed for calibration, subject to:

- Satisfactory clearance of all non-conformances raised at this visit – evidence to be supplied to UKAS within one month.



- Submission of a timetable/plan to indicate how the inadequacies identified at this visit will be addressed in a sustainable way, across the laboratory – this to be supplied to UKAS within one week for review and agreement
- An extra visit to be performed within the next 3-6 months to review the effectiveness of actions undertaken, and to assess to the additional requirements of ISO17025:2005.

Failure to successfully complete any one of these steps, within the timescales will result in the total suspension of the accreditation of the laboratory.”

The outcome of the July 2006 visit was as follows:

- All non-conformances raised at the July 2006 visit were satisfactorily cleared.
- A timetable to address the inadequacies in the system was submitted within one week.
- A further visit by UKAS took place on 13th -15th December 2006.

At the December 2006 visit, UKAS recommended that accreditation be maintained for the current scope to ISO17025:1999. However, UKAS required the following:

- The provision of updates of progress with all Quality Improvement Projects on a monthly basis.
- The monitoring of satisfactory progress at a further visit in approximately 3 months time. In addition, accreditation to the new ISO17025: 2005 standard to be further reviewed at this extra visit.

In response FSNI provided UKAS on progress updates which were submitted in January and February 2007 and a further visit took place on 28th, 29th & 30th March 2007.

At the March 2007 visit, UKAS noted the good progress that had been sustained by the Agency and recommended that accreditation for the current scope be maintained and that accreditation be transferred to the additional requirements of ISO 17025:2005. This was subject to the submission of a documented plan detailing the roll out of the technical competence aspect of the training project including target dates to achieve specified



milestones. A plan to roll out the technical competences of the training project was submitted to UKAS on 5 April 2007.

As is inevitable with any continuous accreditation system, there is still a continued significant (albeit reducing) risk to FSNI maintaining its UKAS accreditation. Failure to satisfy UKAS that one of the key systems (i.e. demonstration of technical competence and ongoing maintenance of competence) is in place, or that there is insufficient evidence to demonstrate that the system is sufficiently developed, could result in the suspension of FSNI's accreditation.

However, this is not the only risk associated with the current system. A number of other key systems are also at some risk, due to the diversion of staff effort to ensure the training and technical competence system is developed sufficiently. Other systems at risk include internal audits and responses to non conformities & non conforming work. Detailed action plans and governance arrangements have been put in place to mitigate the risk and address the issues arising.

There is also a significant risk that FSNI will fail to meet one of its objectives within the SLA with the PSNI, should accreditation not be maintained. The result of this may negatively impact on other aspects of the delivery of SLA targets e.g. DNA services. In addition, the confidence of other stakeholders e.g. PPS and the judiciary would be undermined by the failure to maintain accreditation. The option to do nothing and voluntarily suspend the FSNI accreditation would similarly impact negatively on the delivery of SLA targets and the confidence of stakeholders.

The Agency has developed two committees, the Quality Improvement Project Board (QIPB) which supervises the Quality Improvement Implementation Team (QIIT) to oversee progress against targets and action plans. The QIPB meets on a fortnightly basis and reports to the FSNI Executive Board. It decides on recommendations to be implemented from each quality project, identifies priorities and project managers, ratifies and approves changes to the implementation plan, including finances and resources. It also advises the QIIT of all decisions and monitors progress of the implementation plan.



The QIIT is responsible for developing an implementation plan based on agreed recommendations from the QIP Board, including targets and dates for completion as ratified by the QIPB. It will identify owners for each agreed recommendation in each project and ensure the plan is delivered, outstanding actions are highlighted and recorded and remedial actions are taken. The QIIT will monitor the progress of all agreed recommendations and the Chair of the QIIT reports to the QIP Board on a set basis.

The Agency fully recognises the significant potential impact of a suspension of accreditation which would negatively affect the future viability of the laboratory services at FSNI. However, very significant work over the last 6 months has been invested by the Agency to address the issues noted above and to ensure that accreditation is indeed maintained, as is expected.

#### **Other significant internal control issues**

- The Agency is currently operating under a 1995 Framework Document which requires updating to reflect the actual requirements of the Agency. A draft document has been prepared and detailed discussions have taken place with NIO representatives regarding the draft. The final version will be submitted to the Ministerial Advisory Board (MAB) for approval. Once approved by the MAB, approval will be sought from the Minister.
- The Agency has highlighted an issue in respect of a very small number of missing or mislaid items and case files during the year. A report has been prepared by the Agency and recommendations are to be taken forward to address the matter accordingly. An internal investigation is to commence on missing items, storage access and arrangements to help inform improvement plans.
- Turnaround targets in the Agency have not been met within certain operational sections due to acceptance of significant over-submissions of items by customers vis a vis the resource available. A programme headed by a designated project leader is in place and an action plan has currently been proposed to resolve the matter in the medium/long term.
- The assignment of significant scientific manpower resources to the UKAS accreditation work and the New Accommodation project has inevitably taken some focus away from



the operational output performance of the casework sections. A refocus on performance for the casework sections is to be undertaken and aligned to the Divisional Balanced Scorecard. This will be cascaded down to individual Forward Job Plans for 2007/08. Performance and quality measurables with SMART objectives will be integral to this.

- The Perseus Programme to develop improved and integrated approaches to the Agency's systems of Case File Management, Exhibit Tracking, Workflow Management and Management Information Systems, etc. is currently on-going. The business re-engineering and MIS associated with Perseus are critical to efficiency gains and customer focus of operations. Considerable resources will be required to complete the programme within 2007/08. Completion of the new MIS will greatly assist in the monitoring of casework inputs, outputs and work in progress and help manage submissions.
- HMIC/CJINI recommendations will be progressed to address a number of issues requiring the development of joint/co-operative solutions between PSNI and FSNI.
- The Agency's business continuity plan requires a full review to be performed. The current plan was prepared in 1996 and requires updating to reflect the current circumstances of the Agency. The plan is due to be updated in 2007/08.
- During the financial year the Agency experienced problems with the invoice request generation system in that request forms were not being generated by the system to facilitate invoicing customers. As a consequence the System provider was contacted and reviewed the problem. A report was subsequently issued which highlighted the problem was a system generated problem and did not result from human intervention. A full review was performed by Agency staff to ensure all amounts were correctly invoiced in 2006/07. No significant issues arose.
- The Agency is to undertake in the next financial year a review of the internal controls in respect of Fixed Assets and Procurement. Although no significant internal control issues have arisen to date, this is considered an area of potential weakness. The Agency has



requested Internal Audit to review the controls around procurement and an internal review will be performed on Fixed Assets.

- Absence targets in the Agency have not been met for 2006/07. Absence management will now be on the agenda at the monthly Management Committee meetings and the Executive Board will monitor this closely. An action plan including training for line managers will be put in place.
- The Agency did not achieve the Departmental targets for Performance Agreements and Performance Development Plans for 2006/07. The Agency fell short of the 98% target in having appraisal reports completed on time. A review of this will be conducted and presented to both the Executive Board and Management Committee. A training plan has been put in place to support line management capabilities in this area.
- The Agency has operated since the departure of the Interim Directors in December 06 with an Executive Board comprising Acting Directors of Operations, Finance and Corporate Services and an Acting Corporate Secretary. A proposal has been submitted to the NIO to help fund the permanent filling of these posts, plus the new directorate of Business Development. Early approval was given for the Finance and Corporate Services posts to be filled and arrangements are well underway to fill them. The Agency however needs the other posts to be permanently filled in order to have the full range of management and governance resources to meet its medium/long term objectives and to satisfy the recommendations of HMIC/CJI and UKAS.
- The current Financial Regime of the Agency is not fit for purpose with regard to the relationship between our principal customer and ourselves. This is due partly to phasing differences in Business Planning and the inability to roll forward surplus receipts in to the following year. Discussions with NIO FSD on the optimal financial model for the Agency have been initiated.



- A review of the physical storage of case files on FSNI premises has been conducted and options for improving the storage conditions, including fire security, etc. are currently under consideration. The current storage arrangements are not considered adequate and a level of investment commensurate with the level of risk and the anticipated timeframe for the Agency moving to new accommodation will be required.

A handwritten signature in black ink, appearing to read 'S Brown'.

**S Brown**  
**Chief Executive**  
**15 June 2007**



## **The Certificate and Report of the Comptroller and Auditor General to the House of Commons**

I certify that I have audited the financial statements of Forensic Science Northern Ireland for the year ended 31 March 2007 under the Government Resources and Accounts Act 2000. These comprise the Operating Cost Statement and Statement of Total Recognised Gains and Losses, the Balance Sheet, the Cashflow Statement and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

### **Respective responsibilities of the Agency, the Chief Executive and auditor**

The Agency and Chief Executive, as Accounting Officer, are responsible for preparing the Annual Report, which includes the Remuneration Report, and the financial statements in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Accounting Officer's Responsibilities.

My responsibility is to audit the financial statements and the part of the Remuneration Report to be audited in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000. I report to you whether, in my opinion, certain information given in the Annual Report, which comprises the Chief Executive's Summary, Organisational Chart, Directors' Report, Management Commentary and Remuneration Report, is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.



In addition, I report to you if the Agency has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by HM Treasury regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Agency's compliance with HM Treasury's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or to form an opinion on the effectiveness of the Agency's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

## **Basis of audit opinion**

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Agency and Chief Executive in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Agency's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.



## Opinions

### Audit Opinion

In my opinion:

- the financial statements give a true and fair view, in accordance with the Government Resources and Accounts Act 2000 and directions made thereunder by HM Treasury, of the state of the Agency's affairs as at 31 March 2007, and of the net cost of operations, total recognised gains and losses and cashflows for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; and
- The information given within the Annual Report, which comprises the Chief Executive's Summary, Organisational Chart, Directors' Report, Management Commentary and Remuneration Report, is consistent with the financial statements.

### Audit Opinion on Regularity

In my opinion, in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

### Report

I have no observations to make on these financial statements.

**John Bourn**  
**Comptroller and Auditor General**

National Audit Office  
157-197 Buckingham Palace Road  
Victoria  
London SW1W 9SP

**4<sup>th</sup> July 2007**



## Forensic Science Northern Ireland

### Operating Cost Statement for the year ended 31 March 2007

	Notes	2006-07 £'000	2005-06 £'000
<b>Income</b>	2	<b>8,429</b>	8,182
<b>Expenditure</b>			
Staff costs	3	6,237	5,847
Depreciation	8	565	461
Other operating costs	5	2,548	2,587
<b>Total expenditure</b>		<b>9,350</b>	8,895
<b>Net cost of operations before interest</b>		<b>(921)</b>	(713)
Interest on capital employed	7	(153)	(107)
<b>Net cost of operations</b>		<b>(1,074)</b>	(820)

The net cost of operations for the year arises wholly from continuing operations.

All the expenditure and income of the Agency is deemed to be of an administrative nature.

### Statement of Total Recognised Gains and Losses for the year ended 31 March 2007

	Notes	2006-07 £'000	2005-06 £'000
<b>Unrealised surplus on revaluation of fixed assets</b>	12	<b>86</b>	24
<b>Recognised gains and losses related to the year</b>		<b>86</b>	24

The notes on pages 50 to 58 form part of these accounts.



## Forensic Science Northern Ireland

### Balance Sheet as at 31 March 2007

	Notes	2006-07 £'000	2005-06 £'000
<b>Fixed assets</b>			
Tangible Assets	8a	2,531	2,546
Intangible Assets	8b	44	76
		<b>2,575</b>	2,622
<b>Current assets</b>			
Stock and work in progress	9	249	175
Debtors	10	1,187	325
Cash at bank & in hand		3,594	1,501
		<b>5,030</b>	2,001
<b>Creditors - amounts falling due within one year</b>	11	<b>2,546</b>	922
<b>Net current assets</b>		<b>2,484</b>	1,079
<b>Total assets less current liabilities</b>		<b>5,059</b>	3,701
<b>Taxpayers' Equity</b>			
General fund	12	4,920	3,425
Revaluation reserve	12	139	276
		<b>5,059</b>	3,701

Signed

S Brown  
Accounting Officer  
15 June 2007

The notes on pages 50 to 58 form part of these accounts.



## Forensic Science Northern Ireland

### Cash Flow Statement for the year ended 31 March 2007

	Notes	2006-07 £'000	2005-06 £'000
Net cash inflow/(outflow) from operating activities	13a	490	(71)
Capital expenditure and financial investment	13b	(471)	(627)
Net cash inflow/(outflow) before financing		19	(698)
<b>Financing -</b>			
Northern Ireland Office		2,072	1,824
Home Office		0	31
Causeway Recoupment		2	98
<b>Increase in cash in the year</b>		<b>2,093</b>	<b>1,255</b>

The notes on pages 50 to 58 form part of these accounts.



## Notes to the Financial Statements for the year ended 31 March 2007

### 1. Accounting Policies

These financial statements have been prepared in accordance with the 2006/07 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM follow UK generally accepted accounting practice for companies (UK GAAP) to the extent that it is meaningful and appropriate to the public sector.

Where FReM permits a choice of accounting Policy, the accounting policy which has been judged to be most appropriate to the circumstances of the Agency for the purpose of giving a true and fair view has been selected. The following policies have been applied consistently in dealing with items considered material in relation to the accounts.

#### 1.1 Accounting Convention

These accounts are prepared under the historical cost convention, modified to include the revaluation of fixed assets.

#### 1.2 Fixed Assets a) Tangible

The Agency's tangible fixed assets comprise temporary buildings, plant and equipment, computers and motor vehicles, which are revalued annually using appropriate indices compiled by the Office for National Statistics, and assets under construction which are shown at cost.

Temporary buildings were restated to current value (on a depreciated replacement cost basis) at 31 March 2004 following a valuation by the Valuation and Lands Agency in accordance with FRS 15 and with the Appraisal and Valuation Standards (the Red Book 5th edition) of the Royal Institution of Chartered Surveyors.

Revaluations of Temporary Buildings, Plant and Equipment and Motor Vehicles are credited to the revaluation reserve. The downward revaluation of Computers is recognised in the profit and loss.

Assets under construction relates to assets which are incomplete but where the Agency has incurred a liability. These assets are not depreciated until brought into use.

The standard threshold for capitalisation as an individual or grouped fixed asset is in line with the Agency's capitalisation procedures.

Depreciation is provided on a straight line basis in order to write off the valuation, less any residual value, over their expected useful economic lives. The estimated useful lives, which are reviewed regularly are:-

Temporary Buildings	10 - 20 years
Plant and Equipment	3 - 25 years
Motor Vehicle	10 years
Computers (Hardware and Software)	3 - 10 years

The Agency has no donated assets and no Heritage assets.

#### Fixed Assets b) Intangible

The Agency's intangible fixed assets consist of software licences. The assets are depreciated over the life of the licence. Depreciation is calculated on a straight line basis. The assets are revalued annually.

#### 1.3 Stocks and work in progress

Consumable stock is stated at the lower of cost and net realisable value. Work in progress attributable to private casework is valued at the lower of cost of professional time plus related laboratory overhead and net realisable value.



## 1.4 Pensions

Past and present employees are covered by the provisions of the Civil Service Pension Schemes (NI) which are described at Note 3. The defined benefit elements of the schemes are unfunded and are non-contributory except in respect of dependents' benefits. The Agency recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Principal Civil Service Pensions Schemes (PCSPS) (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS (NI). In respect of the defined contribution elements of the schemes, the Agency recognises the contributions payable for the year.

## 1.5 Early Departure Costs

The Agency is required to account for the cost of paying pensions of employees who retire early from the date of their retirement until they reach normal pensionable age.

The Agency provides in full for the cost of meeting pensions up to normal retirement age in respect of early retirement programmes in the year. The total cost of these programmes is recognised in the year the decision is taken.

## 1.6 Insurance

No insurance is effected against fire, explosion, common law, third party and similar risks.

## 1.7 Research and Development

Expenditure on research is not capitalised, but expensed as it occurs. Expenditure on development is capitalised if it meets the criteria specified in the Government Financial Reporting Manual (FRM) which are adapted from SSAP 13. Expenditure which does not meet the criteria for capitalisation is treated as an operating cost in the year in which it is incurred.

## 1.8 Taxation

These accounts are stated net of VAT.

As an on-Vote Agency of a Government Department, FSNI is not liable to pay Corporation Tax.

## 1.9 Leases

Rentals under operating leases are charged to the operating cost statement as incurred.

## 1.10 Notional costs

Some of the costs directly related to the running of FSNI are borne by other Government Departments or organisations. These costs have been included on the basis of the estimated cost incurred by the providing organisation. A notional cost reflecting the cost of capital utilised by the Agency is included in operating costs. The charge is calculated at the Government's standard rate of 3.5% (2005/06, 3.5%) of the average capital employed, defined as total assets less total liabilities.

## 2. Income.

Income represents the invoiced value of goods sold and services supplied during the year (net of VAT) from the ordinary activities of the business for which the main customers are as follows:

	2006-07 £'000	2005-06 £'000
Police Service of Northern Ireland	7,817	7,508
Other Public Sector Customers	556	592
Other Customers	57	82
	<b>8,429</b>	<b>8,182</b>



### 3. Staff Numbers and Related Costs

The average number of staff employed during the year was:

	2006-07 Number	2005-06 Number
Caseworkers and specialists	116	120
Management	7	8
Agency, Contract or Temporary Staff	18	18
Support Staff	51	51
	<b>192</b>	<b>197</b>

The costs incurred were:

	2006-07 £'000s	2005-06 £'000s
Wages and Salaries	5,194	4,806
Social Security Costs	334	345
Pension Costs	709	696
<b>Total</b>	<b>6,237</b>	<b>5,847</b>

The Principal Civil Service Pension Scheme (NI) - PCSPS (NI) is an unfunded defined benefit scheme but FSNI is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out at 31 March 2003 and details of this valuation are available in the Department of Finance and Personnel Superannuation and Allowances Account ([www.civilservice\\_pensions.gov.uk](http://www.civilservice_pensions.gov.uk)).

For 2006/07, employers' contributions of £708,391.03 were payable to the PCSPS (NI) at one of four rates in the range 16.5% to 23.5% of pensionable pay, based on salary bands. From 1st April 2007, the salary bands will be revised but the rates will remain the same. The contribution rates reflect benefits as they are accrued in a period, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees joining after 1st October 2002 could opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £1,392.81 were paid to one or more of a panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 3 to 12.5% of pensionable pay.

In addition, employer contributions of 0.8% of pensionable pay, are payable to the PCSPS (NI) to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees.

Contributions due to the partnership pension providers at the balance sheet date were £Nil. Contributions prepaid at that date were £Nil.



#### 4. Early Departure Costs

No early departure decisions were taken during the year.

#### 5. Other Operating Costs

	2006-07 £'000	2005-06 £'000
General administration expenses	1,990	2,119
Travel and subsistence	109	117
Staff training	55	78
Miscellaneous	237	237
Notional Cost (Note 6)	119	31
Write off fixed assets	11	0
(Profit)/Loss on Disposal	(1)	0
Permanent Diminution of Fixed Assets	28	5
	<b>2,548</b>	<b>2,587</b>

#### 6. Notional Costs

These costs relate to services received for which no actual payment is made. See note 1.10.

	2006-07 £'000	2005-06 £'000
<b>Services provided by parent Department</b>		
Miscellaneous	23	22
	<b>23</b>	<b>22</b>
<b>Other Notional Costs</b>		
Recruitment Charges	87	0
Audit Fee	9	9
	<b>96</b>	<b>9</b>
	<b>119</b>	<b>31</b>

The Audit Fee represents the cost for the audit of the annual accounts carried out by the Comptroller and Auditor General (National Audit Office).

#### 7. Capital Charges

	2006-07 £'000	2005-06 £'000
Cost of capital charge	153	107

The Operating Cost Statement bears a non-cash charge for interest relating to the use of capital by the Agency. The basis of the charge is 3.5% (2005/06 3.5%) of the average capital employed, defined as total assets less liabilities.



## 8.a Tangible Fixed Assets

	Computers £'000	Temporary Buildings £'000	Plant & Equipment £'000	Motor Vehicle £'000	Assets Under Construction £'000	Total £'000
<b>Cost or Valuation</b>						
At 1 April 2006	1,141	916	4,264	13	375	6,709
Additions	83	21	373	0	0	477
Disposals	(2)	0	(70)	0	(16)	(88)
Transfer Between Classes	202	0	156	0	(359)	(1)
Surplus / (deficit) on indexed revaluation	20	45	8	0	0	72
<b>At 31 March 2007</b>	<b>1,444</b>	<b>981</b>	<b>4,731</b>	<b>13</b>	<b>0</b>	<b>7,170</b>
<b>Accumulated Depreciation</b>						
At 1 April 2006	667	109	3,387	1	0	4,164
Charge for year	217	66	244	1	0	529
Disposals	(2)	0	(70)	0	0	(72)
Backlog Depreciation	2	5	11	0	0	18
<b>At 31 March 2007</b>	<b>885</b>	<b>180</b>	<b>3,572</b>	<b>2</b>	<b>0</b>	<b>4,639</b>
<b>Net Book Value</b>						
<b>At 31 March 2007</b>	<b>559</b>	<b>801</b>	<b>1,159</b>	<b>11</b>	<b>0</b>	<b>2,531</b>
At 31 March 2006	475	807	877	12	375	2,546

A full valuation of temporary buildings was carried out by the Valuation and Lands Agency at 31 March 2004 in accordance with FRS 15 and with the Appraisal and Valuation Standards (the Red Book 5th edition) of the Royal Institution of Chartered Surveyors.

Following the revaluation at 31 March 2004, temporary buildings net book value reduced to £682k. The revaluation resulted in a decrease in the value of temporary buildings of £73k which was debited to the revaluation reserve.

## 8b. Intangible Assets

	Software Licences £'000
<b>Cost or Valuation</b>	
At 1 April 2006	242
Additions	0
Disposals	0
Transfer Between Classes	1
Surplus on Revaluation	12
<b>At 31 March 2007</b>	<b>255</b>
<b>Accumulated Depreciation</b>	
At 1 April 2006	166
Charge for year	36
Disposals	0
Backlog Depreciation	8
<b>At 31 March 2007</b>	<b>211</b>
<b>Net Book Value</b>	
<b>At 31 March 2007</b>	<b>44</b>
At 31 March 2006	76



## 9. Stock and Work in Progress

	2006-07 £'000	2005-06 £'000
Consumable stock	206	165
Work in progress	43	10
	<b>249</b>	<b>175</b>

## 10. Debtors

	2006-07 £'000	2005-06 £'000
Trade debtors	1,051	205
Prepayments and Sundry Debtors	135	120
	<b>1,187</b>	<b>325</b>

## 11. Creditors: Amounts Falling due within One Year

	2006-07 £'000	2005-06 £'000
Trade creditors	441	292
Other creditors	915	0
VAT	248	247
Accruals	942	383
	<b>2,546</b>	<b>922</b>

## 12. Reconciliation of Movements in Reserves

	General Fund £'000	Revaluation Reserve £'000	Total £'000
At 1 April 2006	3,425	276	3,701
Movements in the year:			
(Deficit) on operations	(1,074)	0	(1,074)
<b>Net cash inflow from financing</b>			
Notional Costs	119	0	119
Cost of Capital	153	0	153
Funding from Northern Ireland Office	1,304	0	1,304
Funding from Home Office	0	0	0
Funding for Accommodation Project - Northern Ireland Office	164	0	164
Funding for Modernisation Project - Northern Ireland Office	603	0	603
Funding for Causeway Project - Northern Ireland Office	2	0	2
Revaluation of Fixed Assets	0	112	112
Backlog Depreciation	0	(26)	(26)
Realised element of Depreciation	223	(223)	0
<b>At 31 March 2007</b>	<b>4,920</b>	<b>139</b>	<b>5,059</b>

The revaluation reserve represents the unrealised element of the cumulative balance of indexation and revaluation adjustments.



### 13. Notes to the Cashflow Statement

#### 13a. Reconciliation of Operating Deficit to Net Cash Inflow/(Outflow) from continuing operating activities

	2006-07 £'000	2005-06 £'000
Operating (deficit)	(1,074)	(820)
<b>Adjustments for non-cash transactions:</b>		
Depreciation charge	565	461
Notional and other non-cash charges	119	31
Cost of capital	153	107
Profit on Disposal of Fixed Assets	(1)	0
Write off fixed assets	11	0
Permanent Diminution of Fixed Assets	28	5
	<b>876</b>	<b>604</b>
<b>Adjustments for movements in working capital:</b>		
(Increase)/Decrease in stock	(74)	11
Increase in debtors	(862)	(118)
Increase in creditors	1,625	252
<b>Cash Inflow/(outflow) from operating activities</b>	<b>490</b>	<b>(71)</b>

#### 13b. Analysis of capital expenditure and financial investment

	2006-07 £'000	2005-06 £'000
Tangible fixed asset additions	(477)	(620)
Intangible fixed asset additions	0	(8)
Proceeds on disposal of fixed assets	6	1
	<b>(471)</b>	<b>(627)</b>

#### 13c. Reconciliation of Net Cash Flow to movement in Net Debt.

	2006-07 £'000	2005-06 £'000
Increase in cash in period	2,093	1,255
Net debt at 1 April 2006	1,501	246
<b>Net debt at 31 March 2007</b>	<b>3,594</b>	<b>1,501</b>



## 14. Performance Measures

The key financial performance measure for the Agency is the recovery of full cash costs from its customers.

	2006-07 £'000	2005-06 £'000
Gross Expenditure	9,350	8,895
Appropriations in Aid	(8,429)	(8,182)
<b>(Under)/over recovery in year</b>	<b>921</b>	<b>713</b>

Appropriations in Aid above represents income from the Agency's customers as detailed in note 2. The under recovery of the income against total expenditure is mainly due to Modernisation project costs of £148K and Accommodation project costs of £165K which are funded by the NIO separately. This is not classified as income. The remaining balance has been funded in full for PSNI assets under the cash accounting model, Superannuation, Training, quality and staff pressures.

## 15. Capital Commitments

	2006-07 £'000	2005-06 £'000
Capital expenditure contracted for but not provided in the financial statements.	119	90

## 16. Financial Commitments

At 31 March 2007 the Agency has annual commitments under non-cancellable operating leases expiring as follows:

	Land & Buildings £'000
Operating Leases which expire:	
Within one year	120
In two to five years	-
After five years	-
	<b>120</b>

The Agency is committed to paying £120k per annum for the premises it occupies.

## 17. Financial Instruments

The Agency is currently funded by supply voted by Parliament and as such the Agency is not exposed to significant liquidity risks. The Agency's financial assets and liabilities do not carry an interest charge and the Agency is not therefore exposed to significant interest rate risk. The Agency had no foreign currency risk. The book value equalled the fair value of the Agency's financial assets and liabilities as at 31 March 2007.

## 18. Contingent Liabilities

Contingent liabilities exist in respect of Industrial Injury Claims made by former employees. The Agency estimates compensation payments of £5k should these claims be upheld.

## 19. Post Balance Sheet Events

There have been no material events, which would affect these accounts, occurring after the year end. The date of authorisation for issue is the 10 July 2007 and the date of publication is the 18th July 2007.



## 20. Related Party Transactions

Forensic Science Northern Ireland is an executive agency of the Northern Ireland Office.

The Northern Ireland Office is regarded as a related party. During the year, FSNI has had various material transactions with the Department, and with other entities for which the Northern Ireland Office is regarded as the parent Department, viz the Police Service of Northern Ireland, the Public Prosecution Service, the Police Ombudsman, and the State Pathologist's Department.

In addition, FSNI has had various material transactions with other Government Departments and other central government bodies. Most of these transactions have been with the Northern Ireland Court Service, Customs and Excise, GB police forces and the Ministry of Defence.

During the year, no Board members have undertaken any material transactions with FSNI.

## 21. Intra-Government Balances

	Debtors: Amounts falling due within one year £'000	Debtors: Amounts falling due after one year £'000	Creditors: Amounts falling due within one year £'000	Creditors: Amounts falling due after one year £'000
Balances with other Central Government Bodies	1,043	0	1,081	0
Balances with Local Authorities	0	0	0	0
Balances with NHS Trusts	0	0	0	0
Balances with Public Corporations and Trading Funds	0	0	0	0
Balances with Bodies External to Government	144	0	1,465	0
<b>At 31 March 2007</b>	<b>1,187</b>	<b>0</b>	<b>2,546</b>	<b>0</b>
Balances with other Central Government Bodies	152	0	526	0
Balances with Local Authorities	0	0	0	0
Balances with NHS Trusts	0	0	0	0
Balances with Public Corporations and Trading Funds	17	0	79	0
Balances with Bodies External to Government	156	0	317	0
<b>At 31 March 2006</b>	<b>325</b>	<b>0</b>	<b>922</b>	<b>0</b>



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