

# Memorandum of understanding

pirc

Police Investigations &  
Review Commissioner

For cooperation between Audit Scotland, on behalf of the Auditor General for Scotland and the Police Investigations & Review Commissioner for Scotland

July 2013



## Introduction

**1.** The Police and Fire Reform (Scotland) Act 2012 places a duty on the Auditor General for Scotland (AGS) and the Police Investigations & Review Commissioner (PIRC) to cooperate and coordinate activity with each other with a view to improving how we carry out our respective functions.<sup>1</sup>

**2.** This Memorandum of understanding sets out how we intend to fulfil this duty. It describes our respective powers and responsibilities and proposes a framework for collaborative working. This framework is designed to optimise the skills and experience involved in audits, reviews or investigations, avoid duplication of effort and minimise the burden of scrutiny.

## Statutory roles of the Auditor General for Scotland and Audit Scotland

**3.** The AGS is responsible for ensuring propriety and value for money in the spending of public funds. She investigates whether public bodies are achieving the best possible value for money and adhering to the highest standards of financial management. She is independent and not subject to the control of any member of the Scottish Government or the Parliament.

**4.** The AGS is responsible for securing the audit of the Scottish Government and most other public bodies, except local authorities. In relation to the police service, this includes the Scottish Police Authority (SPA), the Scottish Government Learning and Justice Directorate and the PIRC. In liaison with the

Accounts Commission, she also audits joint working arrangements between central and local government bodies, including community planning.

**5.** The AGS appoints the external auditors for the PIRC. All appointed auditors must comply with Audit Scotland's Code of Audit Practice, which includes guidance on the principles of public audit, the statutory and other duties of auditors, and audit requirements relating to financial statements, corporate governance and reporting the audit. The audited annual financial statements for the PIRC, including the independent auditor's report, will be sent to the relevant minister and laid before Parliament.

**6.** Section 23 of the Public Finance and Accountability (Scotland) Act 2000 gives the AGS specific powers to examine the economy, efficiency and effectiveness with which resources are being used by specified public bodies, including the SPA, Police Scotland and PIRC.

**7.** Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the AGS and the Accounts Commission. Audit Scotland provides independent assurance to the people of Scotland that public money is spent properly and provides value for money. It supports improvement in public services by holding to account those responsible for spending public funds. The values of independence and integrity, valuing people, quality, cooperation and effective communication underpin all its work. Audit Scotland will be responsible for

<sup>1</sup> Police and Fire Reform (Scotland) Act 2012, Section 85.

adopting the framework for collaborative working outlined in this Memorandum.

**8.** Audit Scotland may also undertake planned performance audits and Best Value audits on the SPA or Police Scotland or on specific aspects of their work, as requested by the AGS. Reports on these audits will be reported to the Scottish Parliament.

## **Statutory role of the Police Investigations & Review Commissioner for Scotland**

**9.** Sections 61 and 62 of the Police and Fire Reform (Act) 2012 renamed and extended the powers of the former Police Complaints Commissioner (established in 2006). The responsibilities of the PIRC are to:

- secure the maintenance by the authority and the chief constable of suitable arrangements for the handling of relevant complaints
- examine the handling of relevant complaints and reconsider such complaints
- investigate, where directed to do so by the appropriate prosecutor, any circumstances in which there is an indication that a person serving with the police may have committed a crime, or the circumstances of any death involving a person serving with the police which the procurator fiscal is required to investigate under the Fatal Accidents and Sudden Deaths Inquiry (Scotland) Act 1976
- determine whether to investigate, where requested to do so by the authority or the chief constable, certain serious incidents involving the police
- investigate other matters relating to the authority or the police service where the Commissioner considers that it would be in the public interest to do so.

## **A framework for collaborative working**

**10.** PIRC and the AGS are both committed to ensuring that we deliver our audits, reviews and investigations efficiently and effectively and that we do not place any unnecessary burdens on the SPA or Police Scotland. Given our very different statutory responsibilities, there are few areas where there is

any potential to overlap. However, we have agreed a framework for collaborative working to ensure we fully meet our duty to cooperate. Specifically we are committed to:

- maintaining effective communication and liaison
- sharing relevant information and respecting confidentiality of shared information
- sharing knowledge, skills, expertise and experience.

**11. Maintaining effective communication and liaison.** PIRC and Audit Scotland will meet regularly to ensure effective communication between the two organisations. Senior level meetings will be held at least once a year to discuss strategic matters.

**12. Sharing relevant information.** PIRC and Audit Scotland will share relevant information, for example, strategic developments relating to the police service and performance information. While PIRC cannot share information relating to ongoing investigations directed by the Crown Office and Procurator Fiscal Service, misconduct investigations, or reviews of complaints, it will share with Audit Scotland other relevant information when it is able to do so. We will respect the confidential nature of the information we share and will not disclose the information to third parties without prior discussion.

**13. Sharing knowledge, skills, expertise and experience.** We believe there is much to be gained by both organisations in sharing our respective knowledge, skills and expertise. We will investigate different approaches for doing this, for example, through shared training on audit or review methodology and work shadowing. Sharing knowledge and expertise will contribute towards building mutual confidence in the quality of our audit, review and regulation work.

## **Resolving disagreements**

**14.** PIRC and Audit Scotland are committed to working together in an environment of mutual trust and respect and promoting a culture of openness. This approach should minimise the risk of disagreements. Should disagreements arise, they should be resolved amicably between the people concerned, and failing that through discussions between relevant senior managers.

## Reviewing the Memorandum of understanding

15. We will formally review this Memorandum every three years to ensure both organisations are working within the agreed framework, and consider whether the framework needs to be revised to meet changing circumstances.

Signed



Auditor General for Scotland

Signed



Police Investigations & Review Commissioner  
for Scotland



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