

PIRC

Annual Report & Accounts



2020-21

pirc

Police Investigations &
Review Commissioner

Police Investigations & **Review Commissioner**

PIRC ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

This report is prepared in accordance with and meets reporting obligations under Part 1 of the Police, Public Order and Criminal Justice Act (Scotland) 2006 as amended by the Police and Fire Reform (Scotland) Act 2012.

It presents highlights of the PIRC's achievements for the financial year 2020-21 and details the organisation's performance against its objectives.

The report (SG/2021/264) was laid before the Scottish Parliament in under section 43 (5) of the Police Public Order and Criminal Justice (Scotland) Act 2006.



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Commissioner's Foreword

I have pleasure in presenting my second Annual Report as the Police Investigations & Review Commissioner (PIRC) for the year 2020-21.

The past year has been dominated by the impact of the COVID-19 pandemic and, like all public sector agencies, we had to quickly adapt our systems to ensure we continued to deliver our core services. Previous planning by our 'Business Continuity' team for dealing with such an event meant we were in a strong position to deal with the immediate impact of government lockdown restrictions.

Staff were given the equipment and necessary HR and Corporate support to enable them to work at home. Despite the extra pressures and challenges of working remotely, colleagues coped admirably, typified by an impressive attendance rate of more than 98%.

Throughout we continued to deliver our core functions and provide robust scrutiny of policing in Scotland aimed at continuing to improve policing services and increasing public confidence.

Throughout the 12 months our workload has remained steady.

Overall, the Investigation Team dealt with 78 investigations, including several incidents involving the use of Taser, often to prevent violence towards police officers or attempts to self-harm by members of the public. There was a substantial increase in the discharge of Tasers from 23 in 2019/20 to 59 in 2020/21. Some of these were linked to incidents involving people breaching COVID-19 restrictions and we carried out six investigations of this type, to ensure the police response was proportionate.

An examination of the impact factors in the 59 referrals found that mental ill health was a factor in 63% of cases. Alcohol, drug use and self-harm were also significant factors. As police continue to roll-out Tasers to more officers, we will continue to monitor its use.

Of note, was the fatal police shooting of a 28-year-old man in Glasgow in June 2020. This was the first investigation by the PIRC of a death involving police use of firearms. We deployed a team of investigators to the scene, immediately on being notified of the incident,

and later that same day attended and oversaw the Post Incident Procedures (PIP) that had been established by the police. The professional response from our Investigation Team is to be commended.

In last year's report, I highlighted that we have sought to foster more of a learning culture within policing. This cultural change has, in part, continued to result in a marked improvement by the police of the handling of complaints from members of the public, with 71% found to be reasonably handled by the police; the highest percentage since the inception of the single Police Scotland force eight years ago.

This was supported by the important work of the National Complaint Handling Development Group which, through partnership working, has contributed greatly to the overall improvements in police complaint handling.

The publication in March 2021 of new, revised Statutory Guidance gives policing bodies a comprehensive template on delivering a transparent and fair complaints process. We anticipate that the guidance should lead to more consistency by the police in the handling of complaints made by the public.

Overall, the number of requests for Complaint Handling Reviews (CHRs) dipped slightly, although this was against a backdrop of an increase in the complexity of complaint cases referred to us and an increase in the average number of heads of complaint in each case. In last year's report, I referred to the ongoing work to foster better collaboration with our partner agencies. Despite having to adapt to new ways of working, most notably the use of video calls, this stakeholder engagement has continued apace.



“there are gaps in the system that the PIRC is well placed to fill. It has the people, the skills and the values of integrity, impartiality and respect that... will allow the organisation to ably fulfil a set of new statutory powers I recommend in this report.”

The publication of Dame Elish Angiolini’s final report on Police Complaints Handling, Investigations and Misconduct Issues in Relation to Policing in November 2020 resulted in the creation of a number of partnership groups focussed on delivering the wide-ranging recommendations aimed at improving accountability and the overall culture within policing.

What was particularly pleasing was the recognition by Dame Elish that there has been a sea-change in the relationships among all of the justice and policing agencies with a significant improvement in interactions, joint learning and co-operation.

We were also particularly gratified by the observation by Dame Elish that *“there are gaps in the system that the PIRC is well placed to fill. It has the people, the skills and the values of integrity, impartiality and respect that... will allow the organisation to ably fulfil a set of new statutory powers I recommend in this report.”*

We are working with the Scottish Government and all other justice and policing agencies to progress the recommendations. Some recommendations have already been implemented, while others are dependent on legislation. We will adopt a phased approach to implementing some of the more radical and structural changes proposed.

Looking towards the second half of 2021 with encouraging signs that we will be able to return to a new kind of ‘normality’, we are planning for a phased return to the office with the likelihood of a hybrid model of home and office working. Through consultation with staff, we will assess how to achieve the optimum balance between these options.

We are also planning for the delayed COP26 UN environmental summit, one of the biggest events of its kind, to be held in Scotland in November 2021.

Overall, during the most unprecedented and challenging times, the achievement of continuing, almost seamlessly, to deliver our core functions, is to the immense credit of all our staff.

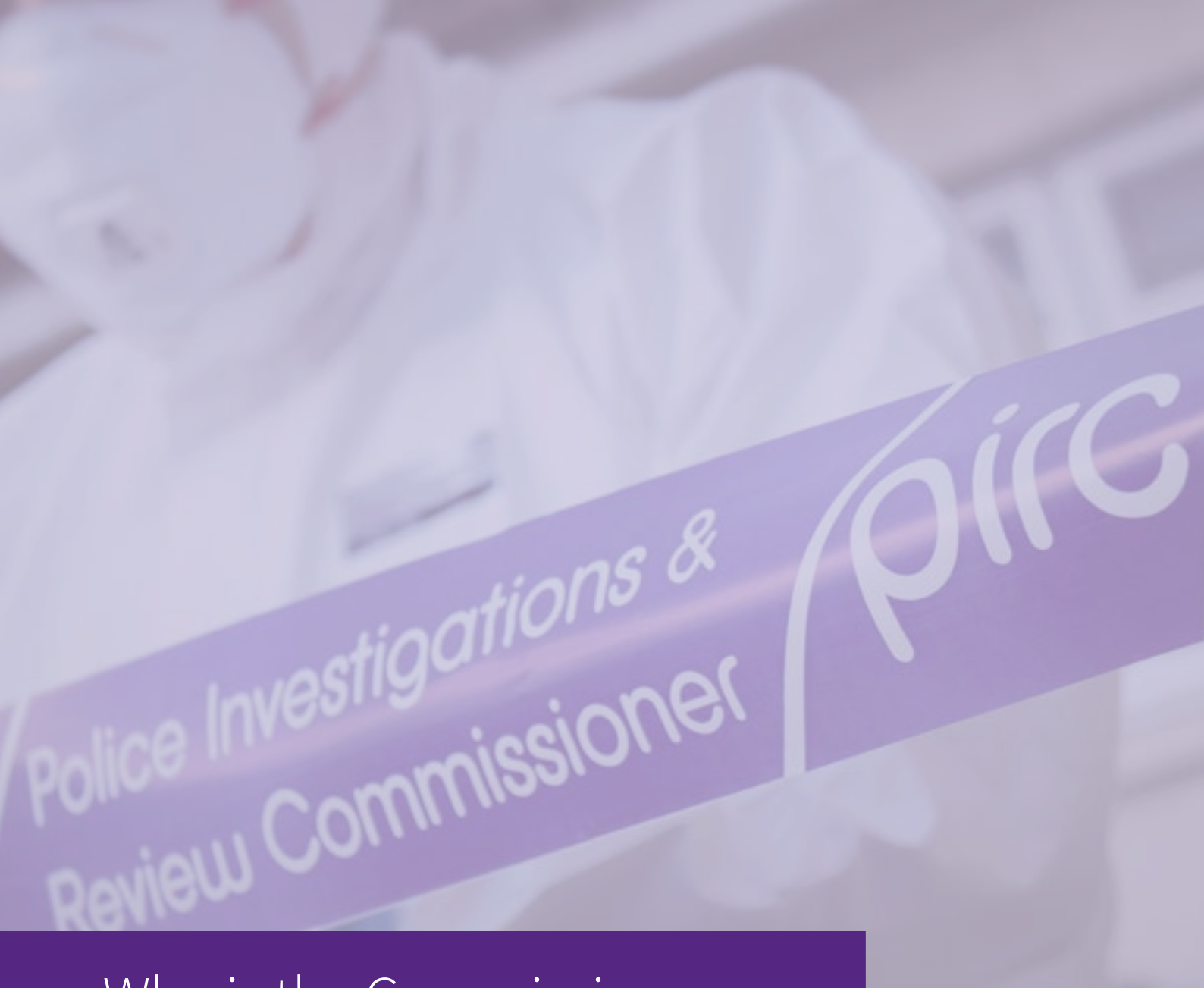
Michelle Macleod

COMMISSIONER



M. Macleod

28 October 2021



Who is the Commissioner & what is her role ?

The role of the Police Investigations & Review Commissioner (PIRC) was established in 2013 at the same time as the single Police Service of Scotland.

The Commissioner, who is appointed by Scottish Ministers, is independent of the police and delivers a free and impartial service. Her role is to independently investigate incidents involving the police and independently review the way the police handle complaints from the public.

The PIRC ensures that the SPA and the Chief Constable maintain a suitable system for handling complaints and issues statutory guidance where appropriate.



Our Purpose and Values

We can investigate:

- Incidents involving the police, referred by the Crown Office and Procurator Fiscal Service (COPFS). These may include deaths in custody and allegations of criminality made about police officers.
- Serious incidents involving the police, at the request of the Chief Constable or the Scottish Police Authority (SPA). Reasons for requests for investigations from the Chief Constable may include the serious injury of a person in police custody, the death or serious injury of a person following contact with the police or the use of firearms by police officers.
- Allegations of misconduct by senior police officers of the rank of Assistant Chief Constable (ACC) and above, if requested by the SPA.
- Relevant police matters which the Commissioner considers would be in the public interest.

At the conclusion of an investigation, the Commissioner can recommend learning and improvements to the way the police operate and deliver services to the public in Scotland.

We can review:

- How the police in Scotland handle complaints made to them by the public.

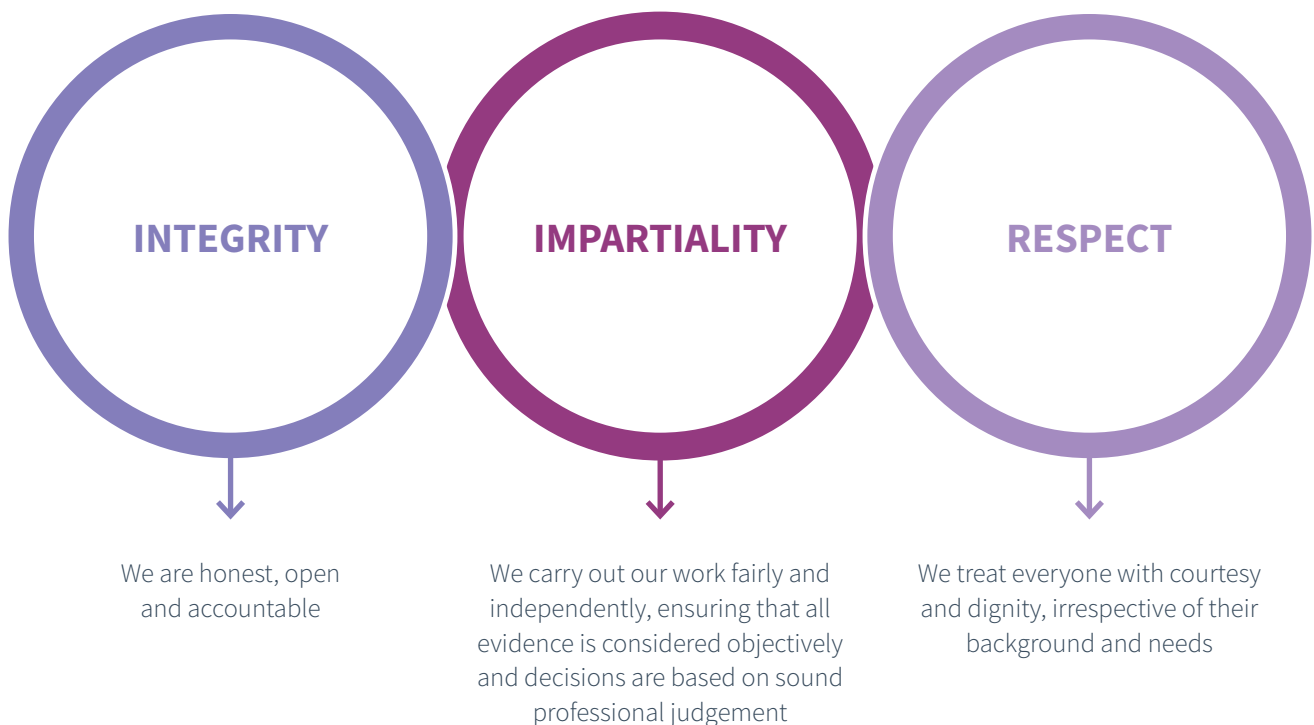
The purpose of the Complaint Handling Review (CHR) process is to determine whether or not the complaint was handled to a reasonable standard by the police.

We cannot review:

- Complaints which have not been considered and adjudicated upon by the policing body.
- Complaints of criminality.
- Complaints made by individuals currently serving, or who formerly served, with the police about the terms and conditions of their service.

At the conclusion of a CHR, the Commissioner can make recommendations, identify learning points, and direct the policing body to reconsider their response.

VALUES



Independent and effective investigations and reviews



A Snapshot of **Our Year**

498 REFERRALS

FROM POLICING BODIES
IN SCOTLAND RESULTING IN

**46 INVESTIGATIONS
INSTRUCTED BY COPFS**

32 INVESTIGATIONS

FIRST
INVESTIGATION
OF A DEATH
INVOLVING
POLICE USE OF
FIREARMS



**2
EDITIONS OF
LEARNING
POINT
PUBLISHED**

71%

of complaints
handled to a
reasonable standard;
a **9% improvement**
and the highest since
the inception of Police
Scotland in 2013.

886
COMPLAINTS
ABOUT THE
POLICE REVIEWED

£1,593.33

raised by our generous
staff for our nominated
charity CLIC Sargent

Significant increase
of Taser discharges,
with mental health
issues a factor in

63%
of its uses.

**STAFF ATTENDANCE WELL ABOVE
THE SCOTTISH AVERAGE AT**

98.1%

233

**CHRS WERE
COMPLETED**



12

INVESTIGATION
REPORTS



123

CHRS
PUBLISHED

PIRC Investigations

This year, we dealt with 544 referrals from the Cown Office and Procurator Fiscal Service (COPFS) and policing bodies.

Of these, there were 46 COPFS instructed investigations; 25 into the circumstances of a death, including the fatal police shooting of a 28-year-old man in Glasgow in June 2020, the first time we have dealt with such an incident.

In addition, we dealt with 21 cases related to criminal allegations against the police.

Police Scotland and other policing bodies made 498 referrals to our Investigation Team resulting in 32 investigations.

There was a 157% increase in the use of Taser, from 23 in 2019/20 to 59 in 2020/21. An examination of the impact factors in the 59 referrals found that mental ill health was a factor in 63% of cases. Alcohol, drug use and self-harm were also significant factors. In many cases, there was a combination of such factors, e.g. a person had consumed alcohol and drugs while having a mental health crisis and/or attempted to self-harm, or complete suicide.

While it is difficult to prove a direct correlation, the potential impact over the last year of the COVID-19 pandemic may have contributed to the increase in the number of incidents involving people with mental ill health issues.

Where alcohol was an impact factor (53% of all cases) the increase was often linked to police being called to break up ‘house or street parties’ where people had gathered in breach of COVID-19 regulations. As a result, the PIRC investigated four incidents where Taser was discharged, to ensure that the police response in these type of incidents was proportionate. In all cases, we found that the officers acted appropriately.

Another potential explanation for the increase in use of Taser is that, following the completion of the roll-out and training in the use of Taser to operational officers in Scotland towards the end of 2018, officers have become more confident and familiar with the device.

We also noted:

- An increase of 19% (344 to 410) in police deployment of PAVA, Tasers and firearms
- Referrals of serious injury following police contact decreased by 24% from 113 to 86.
- We published 12 investigation reports.

“The last year has proved challenging due to the impact of the COVID-19 pandemic. Nevertheless, the staff of the Investigations Department quickly adapted to new ways of working and, despite restrictions, showed that we were more than capable of undertaking our core roles and responsibilities. This was demonstrated during the fatal shooting in Glasgow, when staff quickly responded and carried out a thorough, comprehensive and professional investigation.”



John McSporry, Head of Investigations

INVESTIGATIONS BY TYPE

DEATH FOLLOWING POLICE CONTACT		DEATH IN CUSTODY		CONVENTIONAL FIREARMS		CS/PAVA SPRAY	
2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
21	13	5	3	2	1	5	4
TASER		SERIOUS INJURY FOLLOWING POLICE CONTACT		CRIMINAL INVESTIGATIONS		OTHER	
2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
4	2	20	21	21	32	0	0

[See page 19 for detailed performance report.](#)

CASE STUDIES

Serious Injury while in police custody

On Friday 8 May 2020, in Glasgow, a 32-year-old man received a serious injury while in police custody.

During the afternoon, the man entered a pharmacy in Glasgow, in contravention of social distancing guidelines issued under emergency Coronavirus legislation, and demanded methadone from staff. When this was refused, the man became verbally abusive to the staff. He then left but returned a short time later and spat and coughed at a member of the pharmacy staff.

A member of the public within the pharmacy took hold of the man and removed him from the premises. The man threatened to shoot the member of the public and burn down the pharmacy premises.

Police officers attended and arrested the man, placing him in handcuffs. The man told the officers that he had Coronavirus. He was then placed in a police van where he deliberately struck his head on a seat, causing a laceration to his forehead, and then struck his head with handcuffs, resulting in further injury.

The man was taken to hospital, where officers put on full COVID-19 Personal Protection Equipment (PPE) before entering the hospital. Following treatment the man was released into police custody.

The PIRC investigation focused on the police response to the incident under COVID-19 restrictions and procedures. It found that:

- The man's injuries were self-inflicted after he was arrested.
- His behaviour was extremely concerning and distressing for the pharmacy staff and arresting officers given the current COVID-19 crisis.
- The police officers involved conducted themselves professionally and their response was proportionate and necessary.

Serious Injury while in police custody

On Friday 21 August 2020, a 24-year-old woman, who had been arrested by Police Scotland officers for assault and disorderly behaviour, during which she sustained an injury to her face, was taken to Helen Street Police Station, Govan, Glasgow.

The custody staff noted the minor injuries to the woman's head and face. Due to her level of intoxication and other identified vulnerabilities she was categorised as a 'high risk' prisoner and placed on constant observations via CCTV located in the police cell.

CCTV footage from the cell showed the woman fall on a number of occasions and striking her head. No action was taken in respect of these incidents.

A short time later, the officers conducting observations saw the woman appear to fall and hit her head against the toilet or on the floor. Custody staff and the Custody Forensic Nurses (CFNs) returned to the cell to provide assistance. The woman was, thereafter, transported by officers to hospital where she was treated by medical staff, which included a CT scan. She was later deemed fit to be discharged from hospital care and transported back to Helen Street Police Station.

The following afternoon, a member of staff from the hospital contacted the Custody Suite and advised that the scan had revealed that the woman had sustained a bleed on the brain. As a result, she was conveyed back to the hospital for further treatment. She was later released back into the custody of police officers.

The PIRC investigation into the injuries sustained by the woman while in custody identified a number of areas of learning. It also found that some of the issues highlighted had been identified in other recent investigations into death and serious injury in custody. As a result, the Custody Division at Police Scotland established a working group to examine the various issues, in order to identify changes to practice, equipment and procedures that would improve the monitoring of high risk prisoners.

The Commissioner commended Police Scotland for the establishment of the working group and proposed improvements to the monitoring of high risk prisoners.



PIRC Reviews

Police Scotland’s handling of complaints from members of the public has continued to improve this year. Our Review Team examined over 880 individual complaint allegations, 71% of which we concluded were reasonably handled. This represents a further 9% improvement on the significant progress made in 2019-20.

This is the highest annual percentage of complaints found to be handled reasonably since the inception of the single Police Scotland force eight years ago.

Overall, 270 requests for Complaint Handling Reviews (CHRs) were received in 2020-21, down by nine from the previous year. In total, 886 complaints were reviewed and 233 CHR reports were issued. In general, we observed an increase in the complexity of the complaint cases referred to us and an increase in the average number of heads of complaint in each case.

The Review Team continued to improve and streamline our processes, and reduced our overall CHR timescales by 27%. The number of pending applications brought forward from the previous year also fell by 57% (from 70 to 30).

RECONSIDERATION DIRECTIONS

These are used in cases where significant complaint handling failings have been identified during a review. In 2020-21 the number of reconsideration directions issued again fell by 56% (from 39 to 17). This is further evidence of the overall improvement in how policing bodies are handling complaints and implementing our recommendations and learning points.

DEVELOPMENT AND IMPROVEMENT

The Review Team remains committed to promoting positive, collaborative stakeholder engagement, with an emphasis on learning and development as the key focus of the complaint handling process. This approach is central to increasing public confidence, improving service delivery and promoting a culture that values complaints. We made 270 recommendations to policing bodies this year and identified 52 organisational and individual learning or improvement opportunities arising from our CHR reports.

The publication in March 2021 of the new, revised Statutory Guidance gives policing bodies a comprehensive template on delivering a transparent and fair complaints process. We anticipate that the guidance should lead to more consistency by the police in the handling of complaints made.

“I am pleased that this year we observed a sustained, gradual, year-on-year overall improvement in police complaint handling across Scotland. The National Complaint Handling Development Group has provided an excellent platform for collaborative engagement with our key partners, and made a very positive contribution to the overall improvements in police complaint handling.

The new, revised Statutory Guidance published this year is also designed to improve the efficiency, consistency and transparency of the complaints process and provide complaint handlers with practical advice and guidance on best practice.”

Ilya Zharov, *Head of Reviews & Policy*



CASE STUDIES

Guidance reviewed after complaint of excessive force

The applicant complained that police officers used excessive force whilst dealing with her elderly mother in a hospital, which resulted in her mother sustaining a broken arm. Police Scotland concluded that there was no evidence to show that the officers' use of force was excessive, and did not uphold the complaint.

In our report, we highlighted that Police Scotland did not adequately consider the application of their use of force protocols and the associated human rights provisions and did not fully assess or consider the severity of the injury caused. We concluded that the complaint enquiry was insufficient and directed Police Scotland to reconsider this complaint. We also identified a learning point designed to strengthen Police Scotland's use of force protocol by accurately reflecting the legal standard of Article 3 of the European Convention on Human Rights.

In responding to our findings, Police Scotland obtained an independent medical opinion which contradicted the officers' accounts in respect of the level of force used during the incident. Police Scotland subsequently upheld the applicant's complaint of excessive force, provided an apology to the applicant, and confirmed that both officers would be subject to a conduct assessment.

Police Scotland also confirmed that following a review of the language and terminology used by other UK policing bodies, Police Scotland's use of force guidance would be amended to reflect that the use of force in similar circumstances must be "absolutely necessary", as per our learning point.

Good complaint handling over complaint of inadequate investigation

The complainer in this case was serving a custodial sentence, when he reported allegations of physical and sexual assaults perpetrated against him whilst in custody. The complainer was not satisfied that his allegations of sexual abuse were sufficiently investigated.

Following a complaint enquiry, it was established that the complainer's allegations of sexual assault were referred to a specialist investigation team to progress. However due to an administrative oversight, the referral was not actioned and no further investigation took place. Police Scotland offered the complainer a sincere apology for the delay in progressing the investigation and any distress this may have caused to the complainer, put the arrangements in place for specialist officers to progress the investigation and identified organisational learning to prevent the same issue from reoccurring. The complaint was upheld by the police.

Our review of the complaint handling in this instance deemed the complaint enquiry to be thorough, and the final response to the applicant to be detailed, well-reasoned and supported by the available evidence. In our view, a sincere apology for the failings discovered by the complaint enquiry and identification of organisational learning, represented good complaint handling practices. We were satisfied that police handled the complaint to a reasonable standard and made no further recommendations in this regard.

[See page 20 for detailed performance report.](#)



Corporate **Services**

This has been the most challenging year yet for the Corporate Services Team. The COVID-19 pandemic had a significant impact on the way our staff conducted their business, as we quickly moved from being office based to home working.

Through the work of our Business Continuity and COVID groups, a comprehensive plan was implemented to provide the necessary support to staff and to ensure our core work continued without any major disruption to the business.

While our initial focus was to ensure all staff had the necessary equipment to continue to do their work, it was also vital to provide HR services to help colleagues adapt to the new way of working. Being extremely mindful of the new pressures placed on staff, we provided more welfare support, with a specific focus on mental health resources. We appointed more staff as mental health first aiders, resulting in six members of staff now being available to provide support to staff when needed.

The use of video meetings is now firmly embedded in our work culture. They have become vital to our day-to-day business and also for enabling staff to keep in touch with their colleagues.

As result of our planning, we, almost seamlessly, continued to deliver our core functions, typified by an impressive attendance rate of more than 98%.

Our focus has now turned to preparing for a phased return to the office. As we begin this transition, we are consulting with our colleagues to assess how to achieve a balance between home and office working.

Training

Due to not being able to attend training events in person and not being set up, in the early period of the pandemic, for online learning, much of our planned training was put on hold. It was replaced with “on-the-job learning” through using Microsoft Teams. In recent months, we have increased online training and it is hoped that, as we return to some form of normality, we can, once again, send staff on courses, with a particular focus on equality and diversity.

Wellbeing

As mentioned above, there has been an increased focus on staff welfare and wellbeing over the past 12 months. We stepped up our ‘WorkWell’ campaign to provide a range of resources for staff on everything from health advice to home working. We also ran several campaigns focused on keeping staff active, looking after their mental health and generally to increase morale.

This included a focus on Cycling Month, Men’s Health Awareness Month, World Book Day, International Women’s Day and Walk All Over Cancer Month.

Green shoots

Our shift to working from home has inadvertently impacted on the way we carry out our business. There has been a reduction in our overall energy use in the office and we have substantially reduced the amount of paper used and general waste discarded weekly. Less journeys have been made by car as a result of increased use of video calls and improving our systems for gathering information electronically. When we eventually return to the office, our environmental group will re-assess how best we can continue to improve our impact on the environment.

Giving a little

Each year, we vote for a charity to support. This year we chose CLIC Sargent, the UK’s leading cancer charity for children, where their key aim is to ensure children affected by cancer thrive, not just survive. The charity was nominated in memory of two valued and much missed work colleagues, who sadly died during the pandemic. Despite everyone working at home, we organised a number of fundraising efforts, including buying raffles for luxury hampers, a virtual Gin trail, purchasing knitted gifts and making donations instead of doing our traditional ‘Secret Santa’ event. In the end, we raised an impressive £1,593.33 for a very worthwhile cause.

It’s good to talk

The importance of clear and concise communication has never been more important than in the past year. Faced with a rapidly developing health pandemic, and staff working at home, we quickly revamped our Internal Communications to ensure work colleagues were promptly kept fully informed with all the latest advice and guidance.

This included the development of a dedicated COVID-19 section on our staff intranet, daily email updates and the launch of various campaigns to inform and support staff. Externally, we launched a new COVID section on our website to reassure the public that we were continuing to deliver our core functions and to explain how to keep in contact with us.



“Success in meeting our business objectives ultimately depends on the commitment and professionalism of our staff. Once again we are proud to report an impressively high attendance rate of more than 98%. There is no better demonstration of our people’s dedication to providing the best service possible, particularly when faced with the challenges that they have over the last year.”



Sharon Smit

Head of Corporate Services

PERFORMANCE

92 Data Protection (DPA) requests, handling 79% within the statutory timescales of one calendar month; an increase of 136% in comparison to 39 in 2019-20

↑ 136%

74 Freedom of Information (FOISA) requests, responding to 96% within the statutory timescale of 20 working days; an increase of 30% on previous year (57 requests)

↑ 30%

An increase overall of 73% in the volume of information requests received

↑ 73%

12 complaints made to the organisation, a reduction of 43% on previous year (21 complaints)

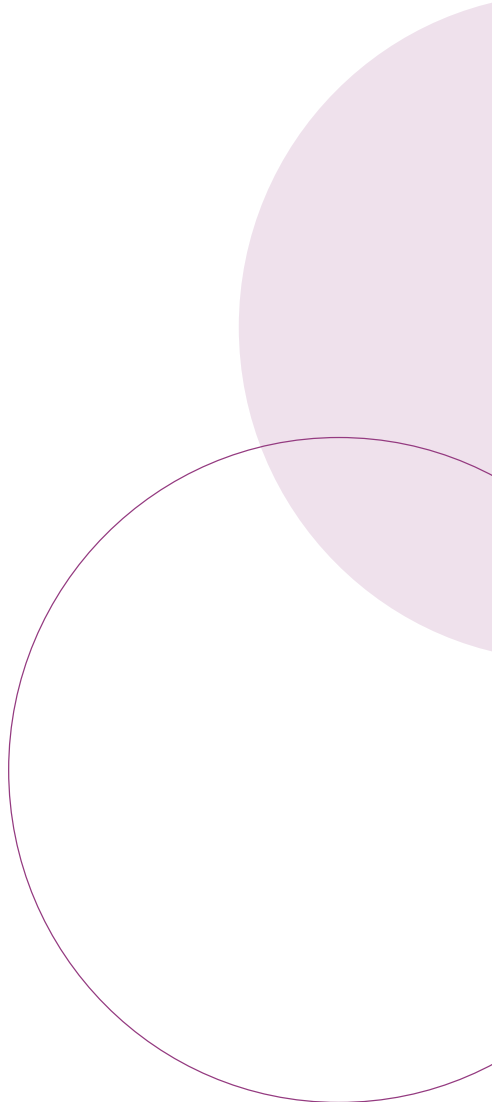
↓ 43%

98.1% attendance; 98.2% in 2019-20

98.1%



PIRC Annual **Accounts 2020-21**



Statement by Director of Operations

Overview

The Police Investigations & Review Commissioner (PIRC) has continued to carry out her statutory functions during a challenging period of high demand for the services of the PIRC, while managing the impact on the organisation of the COVID-19 pandemic. While maintaining our independence, we have continued to work collaboratively working with stakeholders to promote continuous improvement aimed at enhancing police service delivery to the public which, in turn, leads to increased public confidence in policing.

In November 2020 the Rt Hon Dame Elish Angiolini published the final report in relation to her Independent Review of Complaints Handling, Investigations and Misconduct Issues in Relation to Policing. The report recognised that, since her interim report in June 2019, there had been tangible improvements in the working relationships among key stakeholders and highlighted the positive cultural change within the PIRC, moving from a previously punitive, fault finding approach to constructive engagement with Police Scotland based on promoting a learning and improvement culture.

While we did not meet all of our targets of our key performance indicators for 2020-21 there were a number of contributory factors that impacted on our ability to do so, not least the onset of the COVID-19 pandemic. Nevertheless we achieved our strategic objectives for the year. I will comment further on this under the Performance Analysis section below.

The past year has undoubtedly been challenging as we as an organisation had to adapt to a new way of working, mainly from home, while still ensuring that we delivered our statutory functions. I am pleased to say that our staff have more than risen to the challenge and I thank them for their continued efforts.

Key issues and risks

As highlighted earlier, the final report from the Rt Hon Dame Elish Angiolini was published in November 2020. The report contains recommendations which will lead to an increase in demand for our services, particularly in relation to the investigation of criminal allegations made against those serving with the police and the PIRC having greater involvement in the key stages of Senior Officer Misconduct proceedings.

Contingency Planning had been underway during the first quarter of 2020 in relation to the PIRC's response to events that potentially may arise during the COP26 event which was scheduled to take place during October 2020. Due to the COVID-19 pandemic the event has been rescheduled for November 2021 and planning is again underway with PIRC fully engaged with a number of external stakeholders.

The Public Inquiry into the death of Sheku Bayoh commenced on 30 November 2020. The priority for the Inquiry Team was to ingather information and documentation from key agencies. As a core participant in the Inquiry, the PIRC has a key role and has already provided a substantial amount of material to the Inquiry Team. With the public hearings unlikely to take place until late 2021 or 2022, it is anticipated that the PIRC will continue to have a substantial commitment to the Inquiry for the foreseeable future, requiring dedicated resources in terms of staff allocated to dealing with the requests and demands of the Inquiry and from a financial perspective, particularly in relation to legal representation for the Inquiry.

As a consequence of recommendations made following an internal audit of our Risk Management processes, the PIRC Senior Management Team undertook Risk Management training provided by our auditors and have revised and updated our risk register.

We continue to manage risk effectively and have introduced a monthly Senior Management Team meeting dedicated to ensuring that key risks are identified and managed appropriately.

The PIRC's risk management procedures are reviewed with our Audit and Accountability Committee (AAC) and Scottish Government (SG) Sponsor Team on a quarterly basis. The PIRC Risk Register is a standing agenda item at these governance meetings.

With an ever changing landscape in relation to our future remit, capability and capacity, to meet the demand for our services, remains our highest risk. With the support of our Sponsor Team we have been able to secure an uplift of £778,000 to our budget allocation for 2021/22 which will enable us to recruit the required resources to address a number of recommendations made by the Rt Hon Dame Elish Angiolini.

As with all organisations we have had to adapt and manage the risks brought about by COVID-19. This was not without its challenges, particularly during the first quarter of the year when we had to secure sufficient IT. equipment to enable our staff to work from home. Through our business continuity planning and staff resilience, this was achieved and we have continued to deliver our core services throughout the year.



Performance Analysis

Performance and performance measurement

The PIRC's Strategic and annual Business Plans are available on the PIRC website at:

http://pirc.scotland.gov.uk/corporate/business_and_corporate_plans

The Strategic Plan outlines the PIRC's strategic priorities and sets out three key strategic objectives.

The strategic objectives for 2019-22 are:

- 1. To carry out thorough and timely investigations of incidents involving the police.**
- 2. To carry out thorough and timely reviews of the way police handle complaints made about them and improve the quality of police complaint handling.**
- 3. To carry out our functions with a high level of efficiency, governance and accountability.**

For each of the strategic objectives, the Commissioner agreed a series of key performance indicators (KPIs) which form the basis of the PIRC's performance management framework. Performance against these KPIs is reviewed monthly by the Heads of Department Group and quarterly by the Audit and Accountability Committee (AAC) and at Scottish Government (SG) Sponsor Team meetings.

Details of how we performed against these KPIs is contained below:

Strategic Objective 1		
To carry out thorough and timely investigations of incidents involving the police.		
MEASURE	YEAR END FIGURE	ANNUAL BENCH MARK
Investigation reports submitted to the referring body within 3 months of the start of the investigation	78%	80%
Referrals assessed and an investigation decision taken within 5 working days of receipt of relevant information	100%	90%

Although falling just short of our 80% target for submission of investigation reports within 3 months of the start of the investigation, this was against a background of a 56% increase in Category A investigations which are the most high profile and resource intensive investigations to complete. The abstraction of a number of investigators to deal with requirements to provide material for the Public Inquiry into the death of Mr Bayoh also impacted on the resources available to deal with investigation reports.

Strategic Objective 2		
To carry out thorough and timely reviews of the way police handle complaints made about them and improve the quality of police complaint handling.		
MEASURE	YEAR END FIGURE	ANNUAL BENCH MARK
80% of Complaint Handling Reviews from receipt to conclusion completed within four months ¹	38.2%	80%
Reduction in the backlog of applications for Complaint Handling Reviews	30%	40%

The Review Team were impacted more than others in the PIRC during the early stages of the pandemic, particularly due to delays in sourcing laptops to enable them to work effectively from home. This exacerbated delays in managing a legacy backlog of requests for CHRs. We had obtained extra funds to recruit more staff for the Review team in 2020/2021 but due to the pandemic, we were unable to recruit additional staff until January 2021. They subsequently took up post in March 2021.

Furthermore, due to relaxing pressure on Police Scotland in the early stages of the pandemic, there were no files requested for CHR purposes until July 2020. Due to lack of an electronic paper system in the early stages of the pandemic, the team were also limited in the work they could undertake.

The achievement of 80% of CHRs being completed within 4 months of receipt was always going to be aspirational, but it was undoubtedly made more challenging by the circumstances which prevailed this year. Nevertheless it is pleasing that, despite the challenges faced by the Team, they reduced the timescales for completing a CHR from 8.7 months during 2019/20 to 6.3 months during 2020/21, indicating a positive direction of travel. In addition it is pleasing that our backlog is at a business as usual manageable level.

¹Includes applications discontinued or not proceeded with in terms of Section 36(1) of the Police, Public Order and Criminal Justice (Scotland) Act 2006

Strategic Objective 3

To carry out our functions with a high level of efficiency, governance and accountability.

MEASURE	YEAR END FIGURE	ANNUAL BENCH MARK
Complete FOISA requests within statutory timescales	97%	95%
Complete Subject Access requests within statutory timescales	86%	95%
Achieve annual efficiency savings	3.46%	3%
Publish Learning Point bulletins to policing bodies, identifying thematic issues and potential learning	2	2
Monthly meetings between Training Coordinator and departmental representatives	8	12

The target for the objective to complete Subject Access requests within statutory timescales was not met due to an administrative error where correspondence received by the PIRC was not immediately recognised as a Subject Access request. The monthly meetings between the Training Coordinator and departmental representatives were suspended at the beginning of the year purely due to the pandemic.



Financial Performance

We continue to strive to deliver a high level of service whilst providing value for money by using our funding to maximum effect.

Our funding is delivered by way of Grant in Aid provided by the Scottish Government. The Scottish Ministers are accountable to the Scottish Parliament for the financial resources of the PIRC and for the allocation of the correct level of financing from the Scottish Government. In 2020-21 our Grant in Aid (GIA) of £4.696 million was spent as follows:-

	2020-21	2019-20
Staffing costs	3,752,000	3,683,000
Other operating costs	622,000	697,000
Capital	0	0
Depreciation	132,000	164,000
Total:	4,506,000	4,544,000

In line with the Scottish Government and other NDPBs, the PIRC has implemented full reporting of the Annual Accounts under International Financial Reporting Standards (IFRS).

Payment policy and performance

The PIRC aims to ensure that 95% of all suppliers invoices, not in dispute, are paid within 10 days. In 2020-21 performance against this target was 100%.

Environmental sustainability

Although the PIRC is not classified as a 'major player' as per the Sustainable Scotland website and we are exempt from mandatory sustainability reporting requirements, we remain committed to reducing our carbon footprint.

Working practises, implemented as a consequence of COVID-19, have seen our staff primarily working from home resulting in greater use of electronic communications and vastly reduced travel. In addition within the office environment we have:

- Continued to use efficient heating and lighting controls to minimise our energy use, and
- Encouraged paper free meetings with papers circulated via email.



Working with communities

This year our chosen charity was CLIC Sargent. We are pleased that despite the restrictions imposed by COVID-19, we raised £1,593.33 for a very worthwhile cause.

The PIRC has also recognised that our staff are involved in a number of volunteering activities in their spare time. We have therefore agreed going forward to allow staff three paid days off for official volunteer work which will benefit staff and the community.

Accredited living wage employer

In September 2017, the PIRC became an accredited living wage employer. The PIRC living wage commitment ensures that all employees, regardless of whether they are direct employees or third-party contracted staff, receive a minimum hourly wage of £9.50. This rate is significantly higher than the statutory minimum for over 25s of £8.72 per hour, introduced in April 2020.

The accreditation programme in Scotland launched in April 2014. It is an initiative from The Poverty Alliance, in partnership with the Living Wage Foundation, and is funded by the Scottish Government

Sharon Smit



ACCOUNTABLE OFFICER
Date:

28 October 2021



Accountability Report

Corporate governance report

This section contains the Directors' Report, the Statement of the Accountable Officer's Responsibilities and the Governance Statement.

The Director's report

The organisation comprises an Executive Team of the Commissioner, Michelle Macleod and Alan Buchanan, Director of Operations. Alan Buchanan was also the Accountable Officer, until 31 May 2021. Sharon Smit took up the post on 1 June 2021. Michelle Macleod took up her position as Commissioner on 17 August 2019 at the conclusion of the previous Commissioner Kate Frame's tenure.

The Executive Team is supported by the following Heads of Department:

Head of Investigations – John McSparran

Head of Reviews and Policy – Ilya Zharov

Head of Corporate Services – Sharon Smit

The Executive Team is responsible for directing the major activities of the organisation during the year. It is for this reason that disclosure details provided in this report relate to the members of the Executive Team as named above.

The monthly Heads of Department Group meeting is attended by the Executive Team and is further supported by the leads on Finance and Communication. Performance, risk, finances and matters of strategic importance are considered at this meeting.

The PIRC Register of Interests is available on the PIRC website at [this link](#). On the basis of robust assurance provided, there are no interests that conflict with the interests of the PIRC.

There were no data related security incidents during the year 2020/21.

Statement of Accountable Officer's responsibilities

In terms of the Police, Public Order and Criminal Justice (Scotland) Act 2006, Scottish Ministers have directed the PIRC to prepare for each financial year a statement of accounts in the form and on the basis set out in their Accounts Direction.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the PIRC and of its comprehensive net expenditure, financial position, cash flows and movement in taxpayers' equity for the financial year.

In preparing the accounts, the Accountable Officer is required to comply with the Financial Reporting Manual (FRoM) and in particular to:

- observe the Accounts Direction issued by Scottish Ministers, 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 FRoM have been followed and disclose and explain any material departures in the financial statements.
- prepare the financial statements on a "going concern" basis, unless it is inappropriate to presume that the Commissioner will continue in operation.
- confirm that, as far as he or she is aware, there is no relevant audit information of which the entity's auditors are unaware, and the Accounting Officer has taken all the steps that he or she ought to have taken to make himself or herself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.
- confirm that the annual report and accounts as a whole is fair, balanced and understandable and that he or she takes personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

As Accountable Officer I am not aware of any relevant audit information of which our auditors are unaware. I have taken all necessary steps to ensure that I am aware of any relevant audit information and to establish that the auditors are also aware of this information.

As Accountable Officer, I confirm that this annual report and accounts as a whole is fair, balanced and understandable and that I take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.



Governance statement

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the PIRC’s policies, aims and objectives. I am also responsible for safeguarding the public funds and assets assigned to the PIRC, in accordance with the responsibilities set out in the “Memorandum to Accountable Officers”.

The system of internal control is based on an ongoing process designed to identify the principal risks to the achievement of the organisation’s policies, aims and objectives; to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically. This process has been in place for the year ended 31 March 2021 and up to the date of approval of the annual report and accounts.

The system of internal control is designed to manage rather than eliminate the risk of failure to achieve the PIRC’s policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness.

The processes within the organisation have regard to the guidance to public bodies in Scotland issued by Scottish Ministers and set out in the Scottish Public Finance Manual with further guidance contained within the Governance and Accountability Framework Document agreed with the Scottish Government.

As Accountable Officer I also have responsibility for reviewing the effectiveness of the systems of internal control. The following processes have been established to inform my review.

The PIRC has a Heads of Department Group which met twelve times during the past year. The Group develops and monitors the plans and agrees the strategic direction of the organisation under the strategic direction of the Commissioner. The Group comprises the Commissioner, the Director of Operations, the Head of Corporate Services, the Head of Reviews and Policy and the Head of Investigations. The Group is also attended by the Finance Manager and Head of Communications. It considers regular reports from the managers on progress towards meeting the organisation’s performance objectives as well as reviewing the PIRC risk register and other standard corporate documents.

The PIRC has an Audit and Accountability Committee (AAC) which met four times during the year. The AAC approves the appointment of our internal auditors and reviews our annual accounts and internal audit reports. The AAC considers the risk management arrangements, receives regular updates on the corporate risk register, and reviews the annual assurances provided by management. The Chair of the Audit Committee provides annual assurance to the PIRC.

During the year our internal auditors conducted high level reviews of the following aspects of our business governance:

Internal Audits	Assurance Level Provided
Governance and Risk Management	No Opinion/Advisory
Consistency of Communications	Substantial Assurance
Financial Self-Assessment	No Opinion/Advisory
Health and Safety	Reasonable Assurance

The audit results were favourable with only one high-level recommendation requiring immediate action in relation to the PIRC determining it’s Risk Appetite which has now been implemented.

The auditors also followed up on recommendations falling out of previous audits.

They concluded that we had made good progress with these.

All actions are tracked and once completed are reported to the AAC for sign off at the quarterly meetings.

The Head of Corporate Services is designated as the PIRC’s Accountable Officer by the Principal Accountable Officer of the Scottish Administration in accordance with sections 14 and 15 of the Public Finance and Accountability (Scotland) Act 2000.



The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding the PIRC assets, are set out in the Memorandum to Accountable Officers for Other Public Bodies issued by the Scottish Government which is available at

www.scotland.gov.uk/Resource/Doc/1069/0084581.doc

The Accountable Officer has received assurance checklists and certificates from the Heads of Department Group members, the Finance Manager, Head of Communications and the Corporate Services Officer in relation to their particular areas of responsibility.

The PIRC has a risk strategy and policy which sets out the approach to risk management which is kept under annual review. The corporate risk register, which identifies the key risks facing the organisation, the likelihood and impact of the risk crystallising, the controls in place, the way in which the risk is monitored and any actions to mitigate the risk, is regularly reviewed by the Heads of Department Group, the AAC and the Scottish Government (SG) at the quarterly Business Meeting.

Information risk is covered by the normal risk management arrangements. The PIRC remains committed to information management and security and improving our arrangements for data sharing and data protection.

The system of internal financial control is based on a framework of regular management information, administrative procedures and a system of delegation and accountability. In particular it includes;

- Detailed budgeting processes with an annual budget sign off by the Sponsor Team at the Scottish Government
- Regular reviews by the Heads of Department Group of financial reports covering progress towards financial targets
- Annual reviews and updates to standing orders, scheme of delegation and standing financial instructions
- Monthly reviews of the corporate risk register
- The PIRC Finance Manager carries out a monthly reconciliation of SEAS to the PIRC bank accounts which the Director of Operations agrees
- The PIRC Corporate Services Officer carries out monthly payroll reconciliation, reporting any anomalies to the Director of Operations

As Accountable Officer, I have responsibility for reviewing the effectiveness of the system of internal control and risk management arrangements. My review is informed by:

- The work of the internal auditor which is directed through an audit plan agreed by the AAC and focuses on identified control risk areas. The internal auditors submit regular reports on the adequacy and effectiveness of the organisation's systems of internal control together with recommendations for improvement.
- Quarterly reviews by the AAC of the organisation's corporate risk register and the work of Internal Audit in assessing the effectiveness of risk management arrangements.
- Comments made by the External Auditors in their management letters and other reports.

During the financial year to 31 March 2021 and up to the date of this statement no significant control weaknesses or issues have arisen, and no significant failures have arisen in the expected standards for good governance, risk management and control.



Remuneration and Staff Report

Remuneration policy

The Police Investigations and Review Commissioner's remuneration is determined by Scottish Ministers. The Commissioner, in turn, determines the remuneration of all staff.

The PIRC submits a pay remit within the terms and conditions of the Scottish Government (SG) Public Sector Pay Guidance to its sponsoring department at the SG for negotiation on an annual basis. A single year pay remit was approved for implementation for the whole of the financial year 2020-21 and will be confirmed after the round of pay negotiations.

In line with the SG pay policy guidance there were no performance or other form of bonus payments made in 2020-21.



Staff Resources

Breakdown of staff resources as at 31 March 2020 by gender

	All	Male	Female
Commissioner	1	-	1
Directors	1	1	-
Senior Managers (Other)	3	2	1
Other Staff:	71	36	35
Other appointments:			
Fixed term appointments	4	-	4
Secondees (Inward)	-	-	-
Secondees (Outward)	-	-	-
Agency staff	-	-	-
Total	80	39	41

Remuneration and pensions benefits (subject to audit)

Michelle MacLeod, Commissioner (Started 17.08.19)

	Total Remuneration 2020-21	Total Remuneration 2019-20
Salary	£95,000 - £100,000	£55,000 - £60,000
Pension Benefit	£85,000	£84,000
Total	£180,000 - £185,000	£139,000 - £144,000

Alan Buchanan, Director of Operations

	Total Remuneration 2020-21	Total Remuneration 2019-20
Salary	£75,000 - £80,000	£70,000 - £75,000
Pension Benefit	£30,000	£29,000
Total	£105,000 - £110,000	£99,000 - £104,000

No performance bonuses or benefits in kind were made to the Commissioner or Director.



Pension benefits

	Total accrued pension at age 60 as at 31 March 2021 & related lump sum £'000	Real increase in pension & related lump sum at age 60 £'000	CETV at 31 March 2020 £'000	CETV at 31 March 2021 £'000	Real Value of CETV increase over year £'000
Michelle MacLeod (started 17.08.19)	35-40 plus a lump sum of 85 - 90	2.5 - 5 plus a lump sum of 5 -7.5	644	739	69
Alan Buchanan	5-10	0 - 2.5	49	75	18

Fair pay disclosure (subject to audit)

	2020-21	2019-20
Median total remuneration of all PIRC staff	£34,087	£37,963
Pay multiple between mid-point of Highest paid member of staff banding and median total remuneration of all staff	4.04	2.46
Lowest pay banding:	£20,000 - £25,000	£15,000 - £20,000
Highest pay banding	£95,000 - £100,000	£90,000 - £95,000



The Cash Equivalent Transfer Value (CETV)

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 figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the CETV

This reflects the increase in CETV that is 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 scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into alpha sometime between 1 June 2015 and 1 February 2022. All members who switch to alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic, premium, classic plus, nuvos and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial 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.



Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos, a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. 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 0.5% 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 pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

Employer contributions for 2020-21 were £745k (2019-20: £722k) and were on average 20% of pay (2019-20: 20%).

Pension liabilities

The PIRC pension benefits are provided through the Civil Service pension arrangements and administered for the PIRC by the Scottish Government.

Sickness absence

During the period ended 31 March 2021 the PIRC has recorded 380 days of sickness absence and an average of 5.03 days per employee. The Chartered Institute of Personnel Development (CIPD) Health and Wellbeing Survey (formerly absence survey) indicated in March 2021 that, nationally, 5.8 days/person are lost to sickness in a year. The PIRC has a performance target of 95% attendance and our performance for the period to 31 March 2021 was 98.1%.

Expenditure on consultancy and off payroll matters (subject to audit)

PIRC spend as follows:

	2020-21	2019-20
Consultancy :	£0	£0
Off Payroll:	£0	£0

Equal opportunities and diversity

The PIRC is fully committed to equality and inclusion in the workplace and across our operation. This is reflected in both our working practices and our policies which are all equality impact assessed. An equality personal objective is mandatory for all PIRC staff.

All PIRC staff undertake mandatory training in relation to equality and received training in diversity and inclusion. All new recruits receive training during initial induction.

Staff costs (subject to audit)

				2020-21	2019-20
				£'000	£'000
	Permanent	Fixed Term	Agency	Total	Total
Wages and salaries	2,531	189	-	2,720	2,681
Social security costs	265	18		283	275
Other pension costs	693	52		745	723
Staff on secondment costs				-	-
Commissioner fees and expenses				4	3
Total administration staff costs				3,752	3,683

Staff numbers

Average numbers of employees during the year (FTE)	2020-21	2019-20
Commissioner	1	1
Other staff (permanent and temporary appointments)	74	71
Total	75	72

Early exit package (subject to audit)

There has been no voluntary termination payment during the financial year 2020/21.

Number of arrangements

	2020/21	2019/20
< £10,000	0	0
£10,000 – £25,000	0	0
£25,000 – £50,000	0	0
£50,000 – £100,000	0	0
Total number of arrangements	0	0

Trade Union facility time

Approximately 36 hours were spent on trade union facility time.



Sharon Smit

ACCOUNTABLE OFFICER
Date: 28 October 2021



Report on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements in the annual report and accounts of the Police Investigations and Review Commissioner for the year ended 31 March 2021 under the Police, Public Order and Criminal Justice (Scotland) Act 2006. The financial statements comprise the Statement of Financial Position, the Statement of Comprehensive Net Expenditure, the Statement of Cash Flow, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2020/21 Government Financial Reporting Manual (the 2020/21 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2021 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 FReM; and
- have been prepared in accordance with the requirements of the Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder by the Scottish Ministers.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Auditor General on 31 May 2016. The period of total uninterrupted appointment is 5 years. We are independent of the body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.



Risks of material misstatement

We report in a separate Annual Audit Report, available from the Audit Scotland website, the most significant assessed risks of material misstatement that we identified and our judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of the Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;

- identifying which laws and regulations are significant in the context of the body;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



Report on regularity of expenditure and income

Opinion on regularity

In our opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to our responsibilities to detect material misstatements in the financial statements in respect of irregularities, we are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Report on other requirements

Opinion prescribed by the Auditor General for Scotland on audited part of the Remuneration and Staff Report

We have audited the parts of the Remuneration and Staff Report described as audited. In our opinion, the audited part of the Remuneration and Staff Report has been properly prepared in accordance with the Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder by the Scottish Ministers.

Statutory other information

The Accountable Officer is responsible for the statutory other information in the annual report and accounts. The statutory other information comprises the Performance Report and the Accountability Report excluding the audited part of the Remuneration and Staff Report.

Our responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this statutory other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the statutory other information and we do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder by the Scottish Ministers.



Matters on which we are required to report by exception

We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual report and accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in our Annual Audit Report.

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Nick Bennett

Nick Bennett

(for and on behalf of Azets Audit Services)

Exchange Place 3
Semple Street
Edinburgh
EH3 8BL

Date: 28 October 2021



The Financial **Statements**

STATEMENT OF COMPREHENSIVE NET EXPENDITURE Year ending 31 March 2021

		2020-21	2019-20
	Note	£'000s	£'000s
ADMINISTRATIVE COSTS			
Staff costs	2	3,752	3,683
Other admin costs	3,4	622	697
Depreciation / Amortisation	5,6	132	164
NET OPERATING COST		4,506	4,544



STATEMENT OF FINANCIAL POSITION

As at 31 March 2021

		31 March 2021	31 March 2020 Restated
	Note	£'000s	£'000s
NON-CURRENT ASSETS			
Property, plant and equipment	5	176	301
Intangibles	6	8	15
TOTAL NON-CURRENT ASSETS		184	316
CURRENT ASSETS			
Trade and other receivables	7	52	71
Cash and cash equivalents	8	561	477
Total current assets		613	548
TOTAL ASSETS		797	864
CURRENT LIABILITIES			
Trade and other payables	9	318	348
Total current liabilities		318	348
TOTAL ASSETS LESS CURRENT LIABILITIES		479	516
NON-CURRENT LIABILITIES			
Other Financial liabilities	9	32	32
Total non-current liabilities		32	32
TOTAL ASSETS LESS TOTAL LIABILITIES		447	484
TAXPAYERS EQUITY			
General Fund	SOCTE	447	484
TOTAL TAXPAYERS EQUITY		447	484

Sharon Smit 

ACCOUNTABLE OFFICER

Date: 28 October 2021

POLICE INVESTIGATIONS & REVIEW COMMISSIONER

Hamilton House, Caird Park, Hamilton

ML3 0QA Scotland



STATEMENT OF CASH FLOWS

Year ending 31 March 2021

		2020-21	2019-20
	Note	£'000s	£'000s
CASH FLOWS FROM OPERATING ACTIVITIES			
Net operating cost	SOCNE	(4,506)	(4,544)
Adjustments for non-cash transactions:			
* Depreciation	5,6	132	164
* Notional costs	4	3	3
Movements in working capital			
* (Increase)/Decrease in trade and other receivables	7	19	11
* Increase/(Decrease) in trade and other payables	9	(30)	20
NET CASH OUTFLOW FROM OPERATING ACTIVITIES		(4,382)	(4,346)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	5	(0)	(0)
NET CASH FLOW FROM INVESTING ACTIVITIES		(0)	(0)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(Decrease) in deferred lease payments	9	(0)	(0)
Funding	SOCTE	4,466	4,394
NET CASH FLOW FROM INVESTING ACTIVITIES		4,466	4,394
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		84	48
Cash and cash equivalents at beginning of period	8	477	429
Cash and cash equivalents at end of period	8	561	477
NET CHANGE IN CASH AND CASH EQUIVALENT BALANCES	8	84	48



STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

Year ending 31 March 2021

		General Fund
	Note	£'000s
Balance at 1 April 2020		484
Non-cash charges – notional costs	4	3
Net operating cost for the year	SOCNE	(4,506)
Net funding		4,466
BALANCE AT 31 MARCH 2021		447
Balance at 1 April 2019		631
Non-cash charges – notional costs	4	3
Net operating cost for the year	SOCNE	(4,544)
Net funding		4,394
Balance at 31 March 2020		484



NOTES TO THE ACCOUNTS

Year ending 31 March 2021

1. Statement of accounting policies

These financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRSs) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstance for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Police Investigations and Review Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

(a) Basis of accounting

The accounts are prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment to fair value as determined by the relevant accounting standard.

(b) Property, plant and equipment (PPE)

Depreciated historic cost has been used as a proxy for the fair value of all assets. All of the assets in these categories have:

- Low values or short useful economic lives which realistically reflect the life of the asset.
- An amortisation charge which provides a realistic reflection of consumption.

The capitalisation thresholds for the principal categories of assets is £5,000, with the exception of IT assets, where the capitalisation threshold is £1,000. Assets below these thresholds may be capitalised if they fall within the same project.

Assets under construction are held at cost until operational. Thereafter they are valued as above in accordance with all other assets in the same category and will become subject to depreciation in line with note 1c).

(c) Depreciation

Depreciation is provided on property, plant and equipment, on a straight line basis at rates sufficient to write down their cost over their estimated useful lives. The depreciation periods for the principal categories of assets are:

Buildings	15 years
Plant and machinery	15 years
Fixtures and fittings	5 years
Office equipment	5 years
Information Technology	5 years

A full year is charged in the year of acquisition, and there is no charge in the year of disposal.

Assets under construction are not depreciated.

(d) Intangible assets

Intangible assets are measured initially at cost. Licence costs which meet the criteria for recognition as software licences are capitalised and are stated at cost less accumulated amortisation. Amortisation is provided to write off the cost of the intangible fixed assets below:

The estimated useful lives range as follows:
Software licences 5 years

A full year is charged in the year of acquisition, and there is no charge in the year of disposal.

(e) Government grants

All of the expenditure of the PIRC is met from funds advanced by the Scottish Government within an approved allocation. Cash drawn down to fund expenditure within this approved allocation is credited to the general fund. Funding for the acquisition of fixed assets received from the Scottish Government is credited to the general fund. Funding received from any other source for the acquisition of specific assets is recognised as income in the statement of comprehensive net expenditure.

(f) Amortisation of rent-free periods

The benefit of rent-free periods on leases of premises is amortised over the period of the lease or over the period to a lease break point when this is the most probable end of lease, whichever is the shorter.



(g) Operating leases

Rentals payable under operating leases are charged to the revenue account over the term of the lease.

(h) Provisions

Provisions are made for obligations which are of an uncertain amount or time at the balance sheet date. During financial year 2020-21, the PIRC made no provisions.

(i) Value added tax

Irrecoverable tax is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

(j) Receivables

All material amounts due as at 31 March 2021 have been brought into the account irrespective of when actual payments were received.

(k) Payables

All material amounts outstanding as at 31 March 2021 have been brought into account irrespective of when actual payments were made.

(l) Pensions

Pension benefits are provided through the Principal Civil Service Pension Scheme which is an unfunded multi-employer defined benefit scheme. As it is not possible to identify the PIRC share of the underlying assets and liabilities of the scheme, PIRC has accounted for the contributions to the scheme as if it was a defined contribution scheme. This is in accordance with FRS 17.

The funding arrangements are through defined contributions.

It is not possible to identify or describe the extent to which PIRC is liable for other entities obligations or any agreed allocation of deficit/surplus on the wind-up of the plan given the scale of our involvement in relation to the wider Scottish Government (SG). The exact proportion of the plan attributable to PIRC is negligible in relation to SG and other related bodies within the plan. Employer contributions to the scheme are shown in the Remuneration and Staff Report.

(m) Going concern

The Police and Fire Reform (Scotland) Act 2012 established a single Police Service in Scotland and the Police Investigations and Review Commissioner (PIRC). The act came in to effect on 1 April 2013. PIRC was established and came in to effect from 1 April 2013. It is appropriate for the accounts of PIRC to be prepared on a going concern basis.

(n) Disclosure of new accounting standards

Due to the recent pandemic the effective date of IFRS 16 in the public sector has been further deferred from 1st April 2020 to 1st April 2021. Under IFRS 16 the premise lease will be capitalised and held as an asset on the Statement of Financial Position (SoFP) in 2022/23 alongside the recently capitalised lease incentives and dilapidations provision. There will also be a lease liability on the SoFP which represent the obligation to make lease payments. Depreciation will be charged on the asset and interest will be charged on the lease liability, cash repayments will also be recognised in the Statement of Cash Flows, as required by IAS 7. Due to the prior capitalisation of initial lease costs, the right of use asset and liability will each be £82,544 at 1st April 2021. Although the overall expense over the lifetime of the lease will be the same due to timing differences and the implicit interest rate a £699 greater expense will occur in 2022-23.

(o) Salaries

The increase in salary costs is purely related to an increase in cost of living and incremental rises. The PIRC was unable to recruit to new posts during most of 2020-21 due to COVID-19 and working restrictions impacting on the recruitment process.

2. Staff costs

An average of 77 staff were on the PIRC payroll during 2020/21 at a cost of £3,752k (for full details see Remuneration and Staffing Report).



3. Other operating costs

	2020-21	2019-20
	£'000	£'000
Accommodation including Rent & Rates	206	191
Maintenance and Cleaning	28	26
Office Equipment	30	11
Research and Consultancy	-	-
IT	189	188
Travel and Subsistence	43	111
Legal Fees	22	21
Training and Conference costs	13	28
Telephones	33	20
Electricity	(1)	15
Printing and Publications	17	29
External audit fee	13	13
Internal audit fee	15	12
Recruitment	2	2
Stationery	2	3
Catering & Hospitality	-	1
Other Office costs	7	23
Furniture & Fittings	-	-
Childcare Vouchers	-	1
Total other operating costs	619	694

4. Notional costs

	2020-21	2019-20
	£'000	£'000
Internal Accountancy Fees	3	3
Total	3	3



5. Property, plant and equipment

	Buildings	Fixtures & Fittings	Plant & Machinery	Information Technology	Total
	£'000	£'000	£'000	£'000	£'000
COST					
At 1 April 2020	481	458	22	189	1,150
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2021	481	458	22	189	1,150
DEPRECIATION					
At 1 April 2020	347	312	22	168	849
Charge for year	32	82	-	11	125
Disposals	-	-	-	-	-
At 31 March 2021	379	394	22	179	974
NBV at 31 March 2021	102	64	-	10	176
NBV at 31 March 2020	134	146	-	21	301
ANALYSIS OF ASSET FINANCING:					
Owned	102	64	-	10	176
Finance leased	-	-	-	-	-
NBV at 31 March 2021	102	64	-	10	176



Prior year

	Buildings	Fixtures & Fittings	Plant & Machinery	Information Technology	Total
	£'000	£'000	£'000	£'000	£'000
COST					
At 1 April 2019 restated	481	458	22	189	1,150
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2020	481	458	22	189	1,150
DEPRECIATION					
At 1 April 2019 restated	315	199	22	157	693
Charge for year restated	32	113	-	11	156
Disposals	-	-	-	-	-
At 31 March 2020	347	312	22	168	849
NBV at 31 March 2020	134	146	-	21	301
NBV at 31 March 2019 restated	166	259	-	32	457
ANALYSIS OF ASSET FINANCING:					
Owned	134	146	-	21	301
Finance leased	-	-	-	-	-
NBV at 31 March 2020	134	146	-	21	301



6. Intangibles

	Software Licences	Total
	£'000	£'000
COST		
At 1 April 2020	38	38
Additions	-	-
Disposals	-	-
At 31 March 2021	38	38
AMORTISATION		
At 1 April 2020	23	23
Charge for year	7	7
Disposals	-	-
At 31 March 2021	30	30
NBV at 31 March 2021	8	8
NBV at 31 March 2020	15	15
ANALYSIS OF ASSET FINANCING:		
Owned	8	8
Finance leased	-	-
NBV at 31 March 2021	8	8



Prior year

	Software Licences	Total
	£'000	£'000
COST		
At 1 April 2019 restated	38	38
Additions	-	-
Disposals	-	-
Transfers to Assets		
At 31 March 2020	38	38
AMORTISATION		
At 1 April 2019 restated	15	15
Charge for year	8	8
Disposals	-	-
At 31 March 2020	23	23
NBV at 31 March 2020	15	15
NBV at 31 March 2019 restated	23	23
ANALYSIS OF ASSET FINANCING:		
Owned	15	15
Finance leased	-	-
NBV at 31 March 2020	15	15



7. Trade receivables and other current assets

	2020-21	2019-20
	£'000	£'000
AMOUNTS FALLING DUE WITHIN ONE YEAR:		
Prepayments and accrued income	52	71
Total receivable within 1 year	52	71

8. Cash and cash equivalents

	2020-21	2019-20
	£'000	£'000
Balance at 1 April	477	429
Net change in cash and cash equivalent balances	84	48
Balance at 31 March	561	477

The following balances at 31 March were held at:

	£'000	£'000
GBS Account (NatWest)	561	471
Net change in cash and cash equivalent balances	-	6
Balance at 31 March	561	477

9. Trade payables and other current liabilities

	2020-21	2019-20
	£'000	£'000
AMOUNTS FALLING DUE WITHIN ONE YEAR:		
Trade payables	-	-
Other payables	318	348
Total due within one year	318	348
AMOUNTS FALLING AFTER MORE THAN ONE YEAR:		
Deferred lease payments	32	32
Total	32	32



10. Financial instruments

As the cash requirements of the PIRC are met through grant funding, financial instruments play a more limited role in creating and managing risk than in a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the PIRC's expected purchase and usage requirements, and the PIRC is therefore exposed to little credit, liquidity or market risk.

11. Related party transactions

The PIRC has not been involved in any related party transactions.

12. Capital commitments and contingent liabilities

There were no contracted capital commitments. The Commissioner is involved in three ongoing civil cases. At this stage, there is no current liability in relation to these cases.

13. Commitments under leases

Obligations under operating leases comprise:

	31 March 2021	31 March 2020
	£'000	£'000
BUILDINGS:		
Not later than one year	73	73
Later than one year and not later than five years	94	167
Later than five years	-	-

Payments due under operating leases relate to the lease of premises.

12. Segmental reporting

The PIRC is considered to have just one operating segment and therefore no segmental information is produced.



Accounts **Direction**



Scottish Government
Riaghaltas na h-Alba
gov.scot

POLICE INVESTIGATIONS AND REVIEW COMMISSIONER

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of paragraph 10 of Schedule 4 of the Police, Public Order and Criminal Justice (Scotland) Act 2006, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2008, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FRM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts.

Signed by the authority of the Scottish Ministers Dated 31 March 2008



Relevant Legislation and Regulations:

- The Police, Public Order & Criminal Justice (Scotland) Act 2006
- The Police and Fire Reform (Scotland) Act 2012
- The Police Investigations & Review Commissioner (Investigations Procedure, Serious Incidents and Specified Weapons) Regulations 2013
- The Police Service of Scotland (Senior Officers) (Conduct) Regulations 2013

Policing Bodies Operating in Scotland:

- Police Scotland
- The Scottish Police Authority
- British Transport Police
- British Transport Police Authority
- The National Crime Agency
- Civil Nuclear Constabulary
- Civil Nuclear Police Authority
- Ministry of Defence Police
- UK Visas and Immigration
- HM Revenue & Customs

GLOSSARY

CHR – Complaint Handling Review

COPFS – Crown Office and Procurator Fiscal Service

DPA – Data Protection Act 1998

FOISA – Freedom of Information (Scotland) Act 2002

Heads of Complaint – Complaints identified by the PIRC and confirmed with the complainer following assessment of the application form and case papers

PIRC – Police Investigations & Review Commissioner

PSD – Professional Standards Division, Police Scotland

Senior Police Officer – Police Officer of rank of Assistant Chief Constable or above

SOP – Standard Operating Procedure

SPA – Scottish Police Authority



The Commissioner's Annual Report presents highlights of the PIRC's achievements for the financial year 2020-21 and details the organisation's performance against its objectives.

Copies can be downloaded from our website: pirc.scot

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