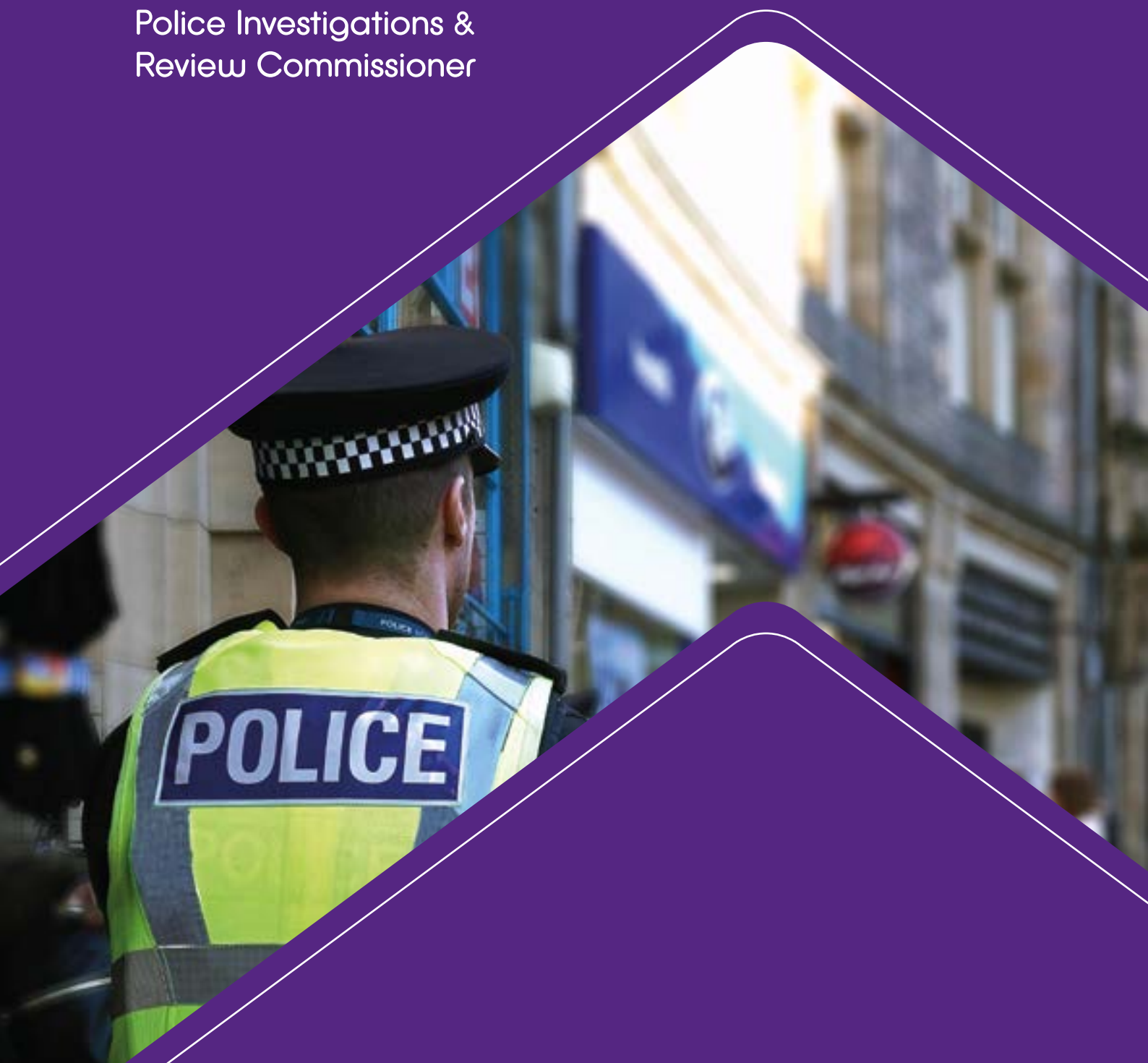


# pirc

Police Investigations &  
Review Commissioner



**Annual Report & Accounts  
2022/2023**

# Police Investigations & Review Commissioner

**PIRC annual report and accounts for the year ended 31 March 2023.**

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 PIRC's achievements for the financial year 2022-2023 and details the organisation's performance against its objectives.

The report (SG/2023/302) was laid before the Scottish Parliament, under section 43 (5) of the Police Public Order and Criminal Justice (Scotland) Act 2006.

# Contents

**04**

**Commissioner's  
Foreword**

---

**06**

**Performance  
Report**

---

**07**

**A Snapshot of  
Our Year**

---

**08**

**Strategic  
Objectives**

---

**09**

**Performance  
Analysis**

---

**13**

**PIRC  
Investigations**

---

**19**

**PIRC Reviews**

---

**25**

**PIRC Corporate  
Services**

---

**30**

**The  
Accountability  
Report**

---

**34**

**Remuneration  
and Staff  
Report**

---

**40**

**Independent  
Auditor's report**

---

**45**

**Notes to the  
Accounts**

---

**57**

**Accounts  
Direction**

---

**58**

**Relevant  
Legislation and  
Regulations**

---

**58**

**Policing Bodies  
Operating in  
Scotland**

---

**59**

**Glossary**

---

# Commissioner's Foreword

**I have pleasure in presenting my Annual Report as the Police Investigations & Review Commissioner (PIRC) for the year 2022-2023.**



During 2022-2023, we welcomed the return to many working practices that had been paused as a result of the COVID pandemic. Face-to-face training, job interviews and meetings were all resumed. We held professional development days for each of our teams – investigations, reviews, and corporate services. We also participated in a successful joint PIRC and Police Scotland Professional Standards event.

Hybrid working is now business as usual with teams dividing their time between working remotely and in the office on a rotational basis. This provides many benefits, including greater flexibility for staff to balance their work/home commitments.

As highlighted last year, the workload of the PIRC Investigations team significantly increased as a result of the implementation of one of the recommendations of Dame Angiolini's final report in November 2020 on Police Complaints Handling, Investigations and Misconduct Issues (the Dame Angiolini Report)<sup>1</sup>. This resulted in PIRC receiving all referrals for on-duty allegations of assault made against police officers and police staff.

<sup>1</sup>[www.gov.scot/groups/independentpolicingreview/](http://www.gov.scot/groups/independentpolicingreview/)

To manage this increase, PIRC established a new Investigations Assessment Unit to consider all allegations of assault by police officers or staff. As detailed at page 13, in 2022-2023, PIRC received 911 referrals; the largest number that it has ever experienced. This is a 51% increase from 2021-2022.

The Investigations team was also instructed by the Crown Office and Procurator Fiscal Service (COPFS) to undertake three major and extensive investigations, including various aspects of the police involvement in relation to the tragic shooting that occurred in Skye in 2022, resulting in the death of one person and serious injuries to three others.

The substantial increase in referrals and the three major investigations impacted on the ability of the Investigations team to meet their Strategic Objective of submitting 80% of investigation reports within three months. This was, however, still achieved in 64% of all investigations.

Taking account of our increasing workload and the current challenging financial environment, to inform our strategic objectives going forward, we undertook a performance data and demand review of the operational functions of PIRC. The review included benchmarking with other similar oversight organisations and took account of delays out with the control of PIRC and the impact of major, extensive investigations.

The findings and recommendations of the review have informed our strategic objectives for 2023-2025. The revised Key Performance Indicators take account of the capacity of the organisation to meet current and future demands whilst also having a positive impact on staff wellbeing.

In relation to the other recommendations made in the Dame Angiolini Report, we have implemented all but one of the non-legislative recommendations. The remaining recommendation will be implemented in the forthcoming year. The Scottish Government has committed to the introduction of the Police (Ethics, Conduct and Scrutiny (Scotland) Bill in 2023 to progress those recommendations that require legislation. It is likely that the Bill will further extend the remit of PIRC in some areas and introduce new responsibilities.

In 2022-2023, PIRC received 256 applications for Complaint Handling Reviews (CHRs). While this represents a slight decrease from the previous year - when we received 271 applications - this is against a background of an increase in the complexity of complaint cases and the average number of heads of complaint in each case. This year the team examined 953 individual complaint allegations. This is the highest number of individual complaints reviewed in a single year and represents a 17% increase on last year.

On a positive note, we continue to observe an improvement in Police Scotland's handling of complaints from the public with 74% of complaints found to be reasonably handled by the police, the highest since the establishment of the single police service.

As a core participant to the Public Inquiry into the events surrounding the tragic death of Sheku Bayoh in Kirkcaldy in 2015, PIRC continues to assist and support the Inquiry team. Having conducted a large-scale investigation into the circumstances surrounding Mr Bayoh's death, PIRC amassed voluminous documentary and other evidence which has been shared with the Inquiry. We anticipate a number of our staff will be requested to attend and give evidence during the course of the hearings. We welcome the opportunity to contribute to this important work and are committed to implementing lessons or learning that may arise to better the service we provide to the public.

**Overall, it has been another demanding year and I would like to thank the staff for their hard work and commitment and the management team and the Audit and Accountability Committee (AAC) for their oversight and support.**



Michelle Macleod

COMMISSIONER

13 DECEMBER 2023

# Performance Report

## Our Purpose and Values

### About PIRC

The role of the PIRC was introduced in 2013 when the single Police Service of Scotland was established.

PIRC is funded by the Scottish Government and responsible to Scottish Ministers.

The Commissioner, who is appointed by Scottish Ministers, is independent of the police. The role of the PIRC is to provide independent oversight, investigating incidents involving policing bodies and reviewing the way the police handle complaints from the public.

Our aim is to secure public confidence in policing in Scotland.

### We can investigate:

- Incidents involving the police, referred by 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 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 Scottish Police Authority (SPA).
- Other matters relating to the SPA or the Police Service where the Commissioner considers it 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 CHR process is to determine whether or not the complaint was handled to a reasonable standard by the police.
- At the conclusion of a CHR, the Commissioner can make recommendations, identify learning points, and direct the policing body to reconsider their response.

### 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.

### INTEGRITY

We are honest, open, and accountable.



### IMPARTIALITY

We carry out our work fairly and independently, ensuring that all evidence is considered objectively, and decisions are based on sound professional judgement.



### RESPECT

We treat everyone with courtesy and dignity, irrespective of their background and needs.



### VALUES

# A Snapshot of Our Year



**REFERRALS**  
RECEIVED  
TO ASSESS FOR  
INVESTIGATION  
— INCREASE OF 52% —



# Strategic Objectives

The Commissioner agreed a series of strategic objectives which form the basis of PIRC's performance management framework. Performance against these strategic objectives is reviewed monthly by the Senior Management Team (SMT) and quarterly by the AAC and at Scottish Government Sponsor Team meetings.

## The strategic objectives for 2022-2023 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.

Through the delivery of our strategic priorities, we will contribute towards the Scottish Government's national outcomes, primarily the commitment to working towards communities that are 'inclusive, empowered, resilient and safe'.

The work of the PIRC will directly contribute to the undernoted aims set out in The Vision for Justice in Scotland:

- We have a society in which people feel, and are, safer in their communities.
- We have effective, modern and person-centred approaches to justice in which everyone can have trust, including as victims, those accused of crimes, and as individuals in civil disputes.





# Performance Analysis

## Performance against Strategic Objectives

### Investigations - strategic objective 1

To carry out thorough and timely investigations of incidents involving the police.

Measure	Year-end figure	Annual benchmark
80% of all investigation reports are submitted to the referring body within three months (of the start of the investigation following receipt of police case papers).	64%	80%
90% of all referrals are assessed and an investigation decision taken within five working days of receipt of relevant information.	98%	90%

### Reviews – 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 benchmark
80% of Complaint Handling Review cases finalised within four months of receipt of Police case papers.	69%	80%
Reduction in the backlog of applications for Complaint Handling Reviews.	15	15

During 2022-2023 our Investigations team experienced a 51% increase in referrals from Police Scotland, COPFS and other policing bodies operating in Scotland. Included in these referrals were three complex, protracted, and extensive cases which required significant staff resources to progress them<sup>2</sup>.

Our Reviews team has been focused on reducing the timescales for dealing with CHRs from 4.6 months

in 2021-2022 to 3 months this year. We are pleased to continue to report an improvement in Police Scotland's handling of complaints from the public with 74% of complaints found to be reasonably handled by the police, the highest since the establishment of the single police service.

Both teams continued to implement recommendations provided in the Dame Angiolini Report.

<sup>2</sup> See [page 13](#) for more detail.



### Corporate Services – strategic objective 3

Our Corporate Services underpins the effective operation of the Reviews and Investigations teams by ensuring that our workplace is safe and fit for purpose and that there are appropriate procedures and policies available to staff. A large accommodation project was commenced which will provide additional, essential office space to complement our hybrid working processes.

The Corporate Services team exceeded most of its strategic objectives. Of note is the efficiency savings of 4.77%, nearly 2% above the target.

Measure	Year-end figure	Annual benchmark
Complete FOISA requests within statutory timescales.	99%	95%
Complete Subject Access requests within statutory timescales.	100%	95%
Achieve annual efficiency savings.	4.77%	3%
Publish Learning Point bulletins to policing bodies, identifying thematic issues and potential learning.	2	2
Monthly meetings between Training Coordinator and departmental Single Point of Contacts (SPOCs).	12	12

## Review of 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.

PIRC receives GIA from the Scottish Government to finance its statutory functions and activities. The Scottish Ministers are accountable to the Scottish Parliament for the financial resources of PIRC and for the allocation of the correct level of financing from the Scottish Government. We do not generate any income through the services we provide.

In 2022–2023, PIRC was allocated £5,824,000, an increase of £350,000 from 2021-2022. This was to take account of increasing demand, staff pension costs and legal costs relating, in particular, to the Sheku Bayoh Public Inquiry.

However, due largely to the legal costs arising from our participation in the Sheku Bayoh Public Inquiry, our total expenditure, excluding depreciation and capital, was £6,027,000. This deficit was addressed through spring and autumn budget revisions.

Staff costs remains our largest expenditure. This year it was £4,922,000 - 81% of our total spend, excluding depreciation. The percentage relating to staff costs is less than previous years due to the substantial legal costs arising from the Public Inquiry.

In 2022-2023 our GIA of £6.106 million represents the amount drawn down from the Scottish Government to cover the cash needs of PIRC. This was spent as follows:

	2022-2023	2021-2022
Staffing costs	4,922,000	4,481,000
Other operating costs	1,105,000	744,000
Capital	64,000	0
Depreciation	93,000	78,000
<b>Total:</b>	<b>6,184,000</b>	<b>5,303,000</b>

This table includes year end adjustments including non-cash accruals and prepayments.

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

## Key Risks

PIRC has a robust process around managing our corporate risks.

Currently there are 7 identified risks:

- Inability to ensure PIRC has the capability and capacity to function effectively and efficiently.
- Inability to maintain confidence and trust of stakeholders.
- Inability to manage our finances effectively and efficiently.
- Inability to recruit and retain the right people who are motivated and professional.
- Inability to design and implement efficient and effective approaches to service delivery.
- Fail to ensure our governance arrangements are accountable, appropriate, and effective.
- Fail to ensure PIRC can identify opportunities to build and effectively manage stakeholder relations.

We have robust risk management policies and processes.

Each risk has an identified owner and team of co-ordinators who review the risk on a monthly basis to ensure that the controls and actions are appropriate. Any amendments to the Risk Register are considered and discussed at the monthly SMT and at the quarterly AAC and Sponsorship Team meetings. This provides regular and informed oversight of each risk.

The AAC review the risks, risk appetite and management processes annually to ensure they remain valid and appropriate. The co-ordinators also review the controls and mitigations relevant to each risk.

During the course of this year, we introduced an online tool called 4RISK, which provides a full audit history of any amendments or changes to all risks.

## Payment policy and performance

PIRC aims to ensure that 95% of all suppliers' invoices, not in dispute, are paid within 10 days. In 2022-2023 performance against this target was 97.7%.

## Legal support

The Head of Legal Services provides most of the legal support to the PIRC. This is supplemented, where required, through the engagement of Anderson Strathern Solicitors.

## Environmental sustainability

Although PIRC is not classified as a 'major player' according to 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 resulted in our staff adopting hybrid working (mix of home and office working) 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.
- Encouraged paper free meetings with papers circulated via email.
- Recycled fit for purpose furniture to be used in our new accommodation.
- Renewed our Environmental Policy to remind staff of their responsibilities.

# PIRC Investigations

During 2022-2023, there continued to be a significant increase in the volume of referrals made to PIRC. Overall, we received 911 referrals from Police Scotland, COPFS and other policing bodies operating in Scotland, which represents an increase of 51% from the previous year (602 referrals). This resulted in an increase in the number of investigations with 136 investigations being undertaken in comparison to 124 in the previous year - an increase of 10%.

Over the last two years, the number of referrals made to PIRC has increased by 67% and the number of investigations undertaken has risen by 74%.

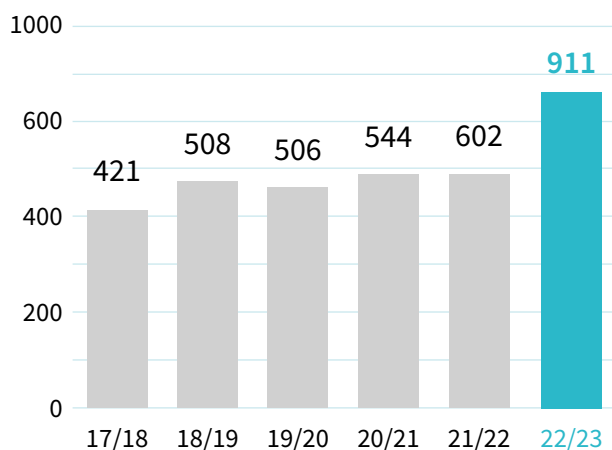
The increase is, in large part, due to the implementation of a recommendation arising from Dame Angiolini's report, namely that responsibility for the examination and investigation of all on-duty allegations of assault made against police officers and police staff transferred from the police to PIRC. This recommendation was implemented on 4 October 2021 resulting in the number of referrals from COPFS rising from 245 in 2021-2022 to 331 in 2022-2023, an increase of 35%. We also experienced an increase in the number of referrals from the police from 357 in 2021-2022 to 580 in 2022-2023, an increase of 62%.

In addition, PIRC was instructed to investigate three complex, extensive, and significant cases. This significant increase in workload, and the three major cases, impacted on the ability of the Investigations department to achieve its stated key performance indicator of completing 80% of investigations within a three-month period. In 2022-2023, 64% of such investigations were completed within this period. As a direct consequence of the significant increase in workload, fiscal constraints on recruitment and the associated pressures on staff wellbeing we have revised our strategic objectives for 2023-2024 to reflect these factors.



## Referrals received over the last 6 years

### REFERRALS RECEIVED

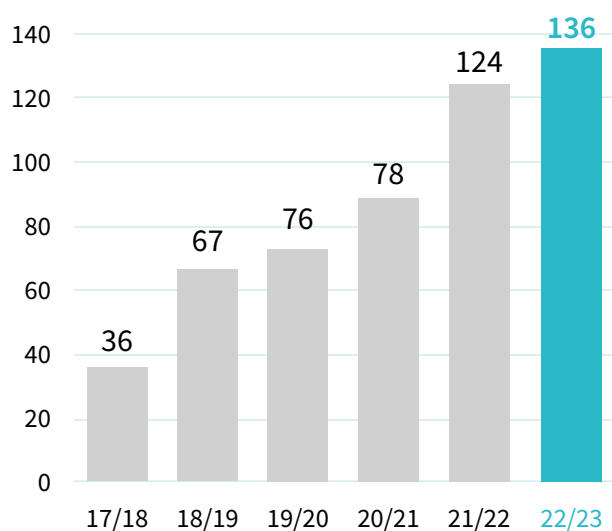


### REFERRALS BY CATEGORY

(previous year figures in brackets)

Death following police contact	42	(32)
Death in custody	1	(3)
Conventional firearms	112	(70)
Taser	77	(64)
CS / PAVA	200	(222)
Serious injury following police contact	98	(70)
Criminal allegations	380	(140)
Other organisations (SPA)	1	(1)

### NUMBER OF INVESTIGATIONS UNDERTAKEN



### INVESTIGATIONS BY CATEGORY

(previous year figures in brackets)

Death following police contact	30	(28)
Death in custody	1	(3)
Conventional firearms	2	(6)
Taser	5	(4)
CS / PAVA	0	(4)
Serious injury following police contact	18	(12)
Criminal investigations	77	(66)
Other organisations	3	(1)

## Engagement

Throughout the course of the year Investigations staff provided training inputs at the Scottish Police College to the following courses: Probationary Constables, Detective Officers, Crime Scene Managers, Senior Investigating Officers, Roads Policing. In addition, Investigations staff provided specific training inputs to police Post Incident Managers on Post Incident Procedures to be implemented when death or serious injury occurs. There was also regular engagement with Police Officer Safety Training in respect of officer's safety techniques and use of safety equipment, e.g., use of force, use of batons, handcuffs, and CS / PAVA.

Referrals to PIRC are primarily directed through Police Scotland Professional Standards Department (PSD) or their equivalents in other enforcement agencies. Consequently, there is daily engagement with partners in these departments regarding referrals and investigations.

Engagement with partners in Criminal Justice Services Division (CJSD) has also continued this year. Recommendation 63 of the Dame Angiolini report stated that:

**“PIRC complaint handling review officers and trainee investigators should work-shadow police officers at peak times to see at first hand the atmosphere and environment in which police officers are obliged to make decisions that can have serious implications.”**

Representatives from both the Reviews and Investigations teams visited the custody facilities at (Cluster 7) London Road, Glasgow. Attendees discussed current procedures, practices and equipment used within the custody environment. They were also able to view the significant refurbishment of the custody suite including the new general prisoner processing areas, covered by CCTV, which provide more privacy and a reduced likelihood of confrontation with other persons being processed.

The visits provided the attendees with a better understanding of custody procedures, which was further enhanced by being able to observe first-hand how these link in with PIRC's aim of increasing trust and confidence in Police Scotland.

PIRC is an oversight body for other national policing and enforcement bodies operating in Scotland: Civil Nuclear Constabulary, British Transport Police, Ministry of Defence Police, National Crime Agency, His Majesty's Revenue and Customs and Immigration Enforcement. Throughout the course of the year regular contact was maintained with these organisations to ensure they met their obligations to refer matters to PIRC.



# Case Study

## Firearms Incident, Inverness

**On Thursday 31 March 2022, in Inverness, armed officers of Police Scotland discharged an AEP Baton Launcher, Taser device and a single shot from a conventional firearm at a 40-year-old man. He received a serious injury to his left leg from the conventional round and superficial injuries to his torso from the Taser.**



On the previous day, concerns about the man's deteriorating mental health, his possession of weapons and his threats of violence were reported to Police Scotland. Police systems checks revealed the existence of an arrest warrant for the man. The Area Control Room (ACR) staff discussed the report with the Divisional Sergeant and Duty Inspector and contacted Hospital staff who confirmed that the man was known to them. The Duty Inspector considered that police had no powers to deal with the male and it was more appropriately the responsibility of mental health services to respond.

This failed to take account of the threat, risk and harm posed or mitigate the potential dangers and wider public safety issues.

On 31 March 2022, a Mental Health Officer obtained a warrant to enter the man's home and detain him for the purpose of a mental health assessment. For public safety reasons, it was agreed that mental health staff would approach the man at his flat supported by unarmed Divisional officers.

On forcing entry to the flat, the officers immediately saw the man within the hallway dressed in camouflage clothing and wearing a gas mask. He was crouched over

a number of, what appeared to be, petrol bombs. He then threw one which dispersed and ignited causing a fire. Officers and mental health staff retreated and left the building. A further petrol bomb was thrown from a window towards officers. The man then exited the first floor flat from a window and rappelled to the ground using a rope. Officers standing outside saw that he was in possession a chain approximately three feet in length and two large knives. He took up a position at a corner of the building and brandished the weapons at the Police officers in a threatening manner, refusing to drop them.

The man's actions were videoed by members of the public using mobile telephones and widely circulated live on social media.

A stand-off with Divisional officers ensued, whereby the man was contained. The Initial Tactical Firearms Commander (ITFC) declared the incident a firearms Incident. Three Authorised Firearms Officers (AFOs) in Armed Response Vehicles (ARVs) attended and attempted to negotiate with the man.

The Scottish Fire and Rescue Service and Ambulance Service also attended. The petrol bomb thrown by the man set fire to his flat which spread rapidly to the



rest of the building, posing a significant risk to other occupants. There was an urgent requirement for the Fire Service to gain access to the building, which was hampered by the stand-off with the man.

The man then ran towards two AFOs swinging the chain and brandishing the knives. An AFO discharged two Taser cartridges at the man striking him on the neck and torso which had little effect. When the man was about one metre from the AFO, he struck one of the officers on the face with the chain and presented his arms as if to stab the officer and another AFO discharged one round from their firearm, striking the man on the upper left leg. He fell to the ground and was disarmed. He was given emergency medical attention prior to being taken to Raigmore Hospital, Inverness.

During the firearms discharge, divisional unarmed officers were in close proximity around the scene and directly in the line of trajectory, behind the man when the shot was fired. In aiming downwards, the AFO who shot the man averted any potentially tragic unintentional consequences.

When the man fell to the ground, unarmed divisional officers immediately approached, entering the firearms cordon without being authorised by the Operational Firearms Commander (OFC).

All of the AFOs were equipped with Body Worn Video (BWW) which afforded PIRC investigators with high quality audio and video footage which clearly captured the entire interaction and firearms discharge by the Police.

The man was subsequently acquitted of a number of charges on the grounds that it was accepted he was suffering from a mental disorder. The Court imposed a compulsion order without limit of time for him to remain in the State Hospital for treatment.

Police Scotland referred the incident to PIRC as a notifiable incident and PIRC undertook an investigation into the circumstances. While the PIRC investigation found that the use of force engaged by the police was proportionate and necessary, to mitigate the threat posed by the man, we made recommendations regarding the positioning of unarmed officers who were standing in the line of trajectory behind the man when he was shot and the general lack of cordon control as the incident developed.

The incident demonstrated the benefits of the Body Worn Video deployment to provide not only an excellent evidential recording of the incident, but also afforded the PIRC an opportunity to highlight wider potential areas of learning in respect of the wider safe management of a scene in such high threat incidents.

## Recommendations

The PIRC recommended that Police Scotland:

- Review the decisions made by the Duty Inspector to ensure that the response was isolated to individual decision making.
- Ensure Divisional Officers and appropriate Managers are reminded of scene management protocols and, in particular, the principals in respect of establishing safe cordons when supporting AFOs deployed to a declared Firearms Incident. Such arrangements are necessary to ensure that unarmed officers and the public are not placed in close proximity to situations of extreme danger.
- Provide briefing to Divisional Officers and Managers on the command protocols during a declared Firearms Incident particularly with regards to entry within the firearms cordon by unarmed officers. Such access should only be made when the scene has been declared 'safe' by the relevant Firearms Commander.
- Consider providing force wide briefings to raise the awareness of all Police Scotland officers and staff on Post Incident Procedures (PIP), to ensure they are aware of procedures to be followed when PIP is implemented.

Police Scotland has implemented all of the recommendations.

## Investigations of the circumstances of a death

In 2022-2023 PIRC received 41 referrals of deaths following police contact and one death in custody, 31 of these proceeded to full investigation. Of these, 27 were referred by COPFS and four by Police Scotland.

Of the 31 deaths, 14 (45%) of the deceased had a background of mental ill health. Seven of the 14 deceased also had a history of drug addiction or alcohol dependency. Tragically, seven of the deceased suffering from mental ill health completed suicide. In addition, four of the referrals concerned three persons who had a history of drug addiction and one who had a history of alcohol dependency.

The reason for police involvement varied. Notably, only 12 of the deaths (39%) were directly associated to allegations of criminality.

In 19 of the referrals, the police were contacted due to a concern raised by a relative, a member of the public, a colleague or another agency or the police came across the person while undertaking their duties.

- Four referrals related to concerned calls from members of the public regarding persons found in a public place who were clearly intoxicated and, consequently, vulnerable.
- Seven involved calls requesting the police to locate a person who had not been in touch and undertake a welfare check. Six of the seven calls concerned persons who had a history of drug or alcohol dependency.
- Four were directly related to mental health issues being experienced by the deceased.
- Two related to concerns regarding the welfare of a person who was believed to be experiencing a medical difficulty.
- One was concerned with a report of a possible road traffic accident; and
- One related to the actions and non-actions in relation to a person in distress.

This overview reflects the continuing demand on policing to deal with matters that are not directly related to criminal activities which we highlighted in our annual report last year.

## Use of Taser

On a similar theme, we have identified increased use of Taser when dealing with persons experiencing mental ill health.

Police Scotland, and other policing bodies operating in Scotland, are required to refer all Taser discharges to PIRC. All such referrals are examined to determine whether the use of Taser was necessary and proportionate in the circumstances.

Article 2 of the European Convention on Human Rights (ECHR) places an obligation on the state, to take appropriate steps to safeguard the lives of those within its jurisdiction. In broad terms, a positive obligation is placed on the police to take preventative operational measures to save life.

Where a person is self-harming or threatening to self-harm, there is a positive obligation on police officers to take steps to prevent death or serious injury, which may include the use of Taser. The use of Taser can be a safer option for police officers faced by persons armed with weapons, as opposed to being at a close distance, to use batons, irritant spray or trying to place hands on the person.

In 2021-2022, Taser was discharged 60 times by police officers. 33 of those discharges (55% of all referrals), related to persons experiencing some form of mental health crisis. In 29 of the 33 incidents, the person was in possession of a weapon, primarily knives. In 17 (51%) of the incidents, the Taser was specially discharged to prevent the person from self-harming.

In 2022-2023, Taser was discharged 77 times by police officers. 43 of the discharges (56% of all referrals), related to persons experiencing some form of mental health crisis. In 40 of the 43 incidents, the person was in possession of a weapon, primarily knives. In 28 (65%) of the incidents, the Taser was specifically discharged to prevent the person from self-harming.

# PIRC Reviews

**The Reviews team has continued to build on the progress made last year and, following an increase to their complement, there has been a significant reduction in the overall timescales for dealing with CHR applications and a record number of individual complaint allegations reviewed.**

We found that 74% of complaints made by members of the public and brought to us for a review were reasonably handled by the police. This is an improvement on the previous year (68%) and is the best performance by the police since the inception of the single national police service.

In 2022-2023, PIRC received 256 applications for a CHR. This represents a slight decrease (4.5%) from the previous year, when we received 271 applications.

Each application for review can have several individual and separate complaint allegations (known as heads of complaint). This year the team examined 953 individual complaint allegations and issued 202 CHR reports. This is the highest number of individual complaints reviewed in a single year and represents a 17% increase from last year. A further 153 CHR cases were concluded by discretionary decision letters<sup>3</sup> which represents a 66% increase on the previous year.

The average timescale to complete CHR cases has reduced from 4.6 months in 2021-2022 to three months in 2022-2023 – a 35% decrease. We also made significant progress in concluding older CHR cases that were carried forward from the previous year. As a result, the overall number of cases concluded within our four months target was 69%, however, for CHR applications received and concluded in 2022-2023, we met this target in 92% of cases.



<sup>3</sup> Cases where it is considered not to be proportionate or in the public interest to conduct a CHR.

## CHR disposals 2022-2023

### We made:

- **229 recommendations**

Recommendations are made in the CHR reports where we identify deficiencies or shortcomings in the police complaint handling. Our recommendations may, for example, ask the policing body to undertake further enquiries, to re-assess the available information, to issue an apology, to re-visit a specific policy/procedure or issue the complainer with further response.

- **45 learning points**

PIRC is committed to promoting a culture of learning and improvement. During our reviews, we seek to identify and capture organisational and individual learning opportunities.

- **153 discretionary decisions**

Not every CHR application is progressed to a Complaint Handling Review. The Commissioner may carry out a CHR where it is deemed fair, reasonable, proportionate and in the public interest to do so. In cases where applications are not taken forward, the Commissioner will issue a discretionary decision letter.

- **5 reconsideration directions**

Reconsideration directions are used in cases where significant complaint handling failings have been identified during a review. It requires someone previously unconnected with the complaint enquiry to reconsider the complaint.

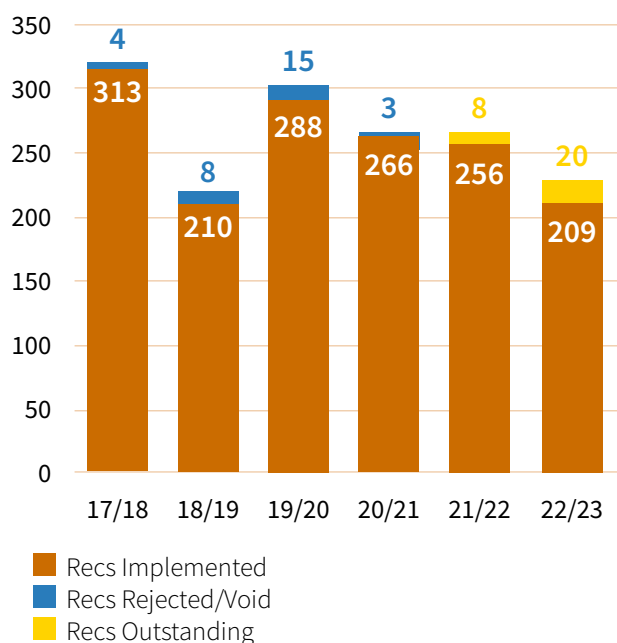
## Learning Point

The Commissioner issues a best practice bulletin for policing bodies called 'Learning Point.' The bulletin highlights learning opportunities from the recommendations made by our Reviews and Investigations teams and encourages improvements to the service being delivered to the public.

The biannual publication is also a helpful guide for Police Scotland and the SPA in maintaining a suitable system for handling complaints. Some of the key issues discussed this year included:

- Serious injuries in police custody.
- Investigation of Article 3 and 5 breaches of ECHR made against police officers and police staff.
- Use of the non-investigation provisions.
- Recording of complaints.
- Timescales and effective communications.
- Discretionary decisions.
- The importance of detailed assessment in final letters to complainers.
- Considerations around Front-Line Resolution.
- The identification of police officers in final letters.
- The role of a PIRC scene manager.
- Positive outcomes for Body Worn Video footage.

### CHR RECOMMENDATIONS ISSUED, BY OUTCOME 2017/18 - 2022/23



## Engagement

Continued engagement with our key stakeholders is vital to our aims of improving police complaints handling, promoting a culture of learning and improvement, and raising public confidence.

Throughout the year, we continued to engage on a monthly basis with the PSD in relation to CHR cases and general complaint handling issues. We have also significantly increased our engagement with UK wide policing bodies operating in Scotland. Work is ongoing to refresh and renew agreements and Memorandums of Understanding (MOU) with those policing bodies.

### PIRC/PSD liaison event

In September 2022, PIRC and PSD held a joint, liaison event. The aim of the event was to foster better working relationships and understanding between PIRC and Police Scotland staff. We delivered training inputs on new complaint handling provisions within our Statutory Guidance and provided further clarity on the reconsideration directions.

As a consequence, Police Scotland set up a short life working group to review procedures and practices of the National Complaint Assessment and Resolution Unit. Our Reviews team continue to engage with this working group.

## Guidance and effective oversight

In October 2022 we reviewed and made some amendments to our Statutory Guidance. Many of the revisions followed PIRC's engagement with the Equality and Human Rights Commission and are closely aligned to some of the recommendations set out in the Dame Angiolini report.

The main focus was to ensure that the policing bodies operating in Scotland are aware of and adhering to their responsibilities in terms of the Equality Act 2010. The revised guidance provides clear direction for police complaint handlers when supporting vulnerable complainers and those with additional needs through the process, to ensure they can engage and participate equally.

We have also made significant progress in implementing other recommendations, from the Dame Angiolini report, specifically in relation to undertaking an independent audit of the initial complaints triage process by Police Scotland. In collaboration with the Scottish Police Authority, our staff examined how complaints about the police were assessed and triaged by Police Scotland's National Complaint Assessment and Resolution Unit.

Our audit report, published in April 2023, identified a number of opportunities to improve training and guidance available to police complaint handlers, and identified certain areas where complaint handling processes can be strengthened. We made eight recommendations and will continue to work closely with Police Scotland to ensure successful implementation.



## Making a difference

Our CHRs seek to assess whether the police response to a complaint is supported by the material information available, is in line with the relevant legislation or police procedures and protocols and is adequately reasoned.

We also consider whether the policing body undertook sufficient enquiries into a complaint and whether appropriate learning and improvement has been identified to prevent the same issues or complaints from arising in the future.

In most cases, where we identify complaint handling shortcomings, we make appropriate recommendations to the policing bodies. Our recommendations are wide ranging and can include: the requirement for the policing body to re-assess the complaint, to undertake further enquiries, to issue the complainer with an apology, or simply to record individual allegations as relevant complaints.

Overall, in 2022-2023, we made 229 recommendations and identified 45 individual or organisational learning points.

Recommendations	Total Issued	Implemented	Not implemented	% Implemented
Reassess and fresh response	73	71	2	97%
Conduct further enquiry	83	66	18	78%
Provide further response	23	23	0	100%
Record complaint and response	13	13	0	100%
Record as CAP	29	28	1	97%
Apologise	2	2	0	100%
Other	6	6	0	100%
<b>Total</b>	<b>229</b>	<b>209</b>	<b>22</b>	<b>89%</b>

## Recommendations and actions implemented by the police

### Example 1

**Background:** Complaints were made by a member of the public about their interaction with officers after they were found in the company of a vulnerable adult. We reviewed six complaints, including that the applicant had been searched, handcuffed, and placed in a police vehicle without explanation. Police Scotland did not uphold the complaint on the basis that the actions of the officers were deemed to be proportionate.

---

**PIRC said:** We agreed that the officers had a duty to ensure their own safety and that of the complainer whilst progressing their enquiries. However, we found that an adequate explanation of the lawful basis for the detention, search, and application of handcuffs during the incident had not been provided. As such, we found that the complaint had not been handled to a reasonable standard. We issued Police Scotland with a reconsideration direction to carry out further enquiries into the complaint, reassess the complaint in light of these enquiries and the observations made in our report, and provide the applicant with a further response which clearly set out the rationale for their actions.

---

**Police Scotland response:** Police Scotland carried out extensive further enquiries into the complaint and a further detailed response was provided to the applicant. It accepted that no adequate explanation had been provided to the complainer as to why he was detained. It also identified that officers dealing with the incident lacked clarity on what statutory powers were available to them at the time. On this basis, the complaint was upheld, an apology was provided to the applicant and both individual and organisational learning was identified in respect of the powers of detention available to officers and their appropriate use.

### Example 2

**Background:** A complaint was made by a member of the public about Police Scotland's displaying a return address for the Safety Camera Unit on correspondence sent to him at his work address. The applicant considered that this constituted a breach of confidentiality by effectively disclosing to others within his workplace that the letter was in connection with a speeding offence.

---

**PIRC said:** We found that this complaint was handled to a reasonable standard. Police Scotland carried out sufficient detailed enquiry and upheld the applicant's complaint; acknowledged that the mail system required to be improved; made the necessary changes and apologised to the applicant. This is an example of good complaint handling where positive changes and improvements to existing processes were made following Police Scotland's effective handling of the applicant's complaint and the improvements were sufficient to prevent reoccurrence of the issues raised by the complainer.

---

**Police Scotland response:** Police Scotland upheld the complaint recognising the potential implications and embarrassment for the applicant within his workplace. The Safety Camera Unit made enquiries with other police departments to identify best practice. They identified a process where correspondence is anonymised and returned to a PO Box without specifying on the envelope any specific department. This practice was, thereafter, implemented nationally for all Safety Camera Units in Scotland.

### Example 3

**Background:** A complaint was made by a member of the public about Police Scotland's alleged failure to report to COPFS an allegation of rape that was made against them in 2012. In 2016, a further allegation of a sexual nature was made against the applicant, and he was subsequently convicted of both offences. During the complaint enquiry, Police Scotland undertook an independent review of the evidence and determined that there was insufficient evidence available in 2012 to report the case to COPFS. On this basis the complaint was not upheld.

**PIRC said:** We deemed the response to be not reasonably handled. Our review identified that during the complaint enquiry and the internal review of the available evidence, a statement from a key witness was not considered. We also concluded that in responding to the complaint, Police Scotland did not take account of the views expressed by the COPFS and the Judge in the court proceedings in relation to sufficiency of evidence.

**Police Scotland response:** Police Scotland carried out further enquiries into this complaint and provided the complainer with a further detailed response, which confirmed that the complaint had been upheld on the basis that the police had failed to follow policies that were in place in 2012.

More significantly, the complaint response advised that extensive consultation had taken place between Police Scotland and COPFS and work is being undertaken to review and strengthen the guidance available to police officers on the evidential requirements when dealing with allegations of sexual nature.

### Example 4

**Background:** A complaint was made by a member of the public about Police Scotland's failure to release the keys to a property that she owned, following the sudden death of her former partner. The keys were instead given to the deceased's nearest relatives. This resulted in the complainer having to make arrangements to force entry to her property. Police Scotland did not uphold the complaint on the basis that the complainer could have contacted the nearest relatives to gain entry to the property.

**PIRC said:** We found that as the explanation provided to the complainer was not adequately reasoned, it was not handled to a reasonable standard. We recommended that Police Scotland reassessed the complaint, taking account of the impact on the complainer of the failure by the police to provide her with the keys to her property and the gravity of the course of action she had to undertake to gain access.

**Police Scotland response:** Police Scotland reassessed the complaint and, thereafter, upheld it on the basis that the keys to the property should have been provided to the complainer, as the owner and proprietor, rather than the deceased's nearest relatives.

Further, Police Scotland identified that the current version of the Investigation of Deaths National Guidance could be improved and strengthened, as it did not have any guidance relating to circumstances similar to this case, where the nearest relatives were not the rightful owner of the property or belongings.

Police Scotland cascaded the findings from this case into an ongoing review of the Investigation of Deaths National Guidance for any relevant changes to be considered. This was a positive outcome, which brought the resolution sought by the complainer and identified opportunities for learning and improvement.



# PIRC Corporate Services

**This year we have settled into hybrid working and enhanced our working processes to enable our staff to attend the office regularly while having the flexibility to work from home.**

While we continue to embrace technology and utilise it, where appropriate, to maintain good communications with our teams, we have returned to holding key meetings in the office. This approach has been well received by our staff who benefit from meeting up with colleagues in person while having some flexibility around their working week.

Hybrid working is now business as usual, however, we intend to conduct an annual survey to obtain staff and business views so that adjustments can be made, if required, to our guidance to staff.

## Accommodation

As we continued to expand it became apparent that our existing accommodation, even taking account of hybrid working, was not large enough to suit our requirements. We required additional space for secure storage, meeting areas and desk capacity and, consequently, a business case was submitted for additional accommodation to Scottish Government and approved by Ministers. This enabled us to take on the lease of a vacant space in our current building which will address these concerns.

Following a short period of refurbishment, the new accommodation will be available in June 2023, with an opening event scheduled to take place in May to coincide with the 10-year anniversary of PIRC.



## Recruitment

While our staff turnover remains low, recruitment has continued at a steady pace. We have largely returned to face-to-face recruitment, with online interviews being utilised if required. We have introduced recruitment “pools” where candidates who perform well at interview and are appointable but there is no current vacancy are retained on a reserve basis. We progress the vetting process and maintain constant contact so that there is a smooth transition to being appointed when a vacancy does arise. This year has also seen several staff promoted internally which demonstrates a commitment to developing our staff.

Induction for new members of staff has evolved into a hybrid model for learning, allowing new staff to start their career by being welcomed in person and undertaking some face-to-face sessions to get to know their teams, before taking their equipment home to set up their home office. This has been welcomed by staff as it allows for more informal introductions to a wider group of colleagues in the initial period than was possible virtually.

We have continued to roll out our training programme for staff, including some of our former Trainee Investigators participating in the Investigators Development Programme.

We have also facilitated sessions on equality, diversity and inclusion, report writing and management essentials. Cyber safety was a new area of focus with mandatory training sessions being run for all staff and a series of ongoing awareness campaigns being rolled out. This was run in conjunction with Cyber Scotland Week which enabled staff to access learning modules on various subjects. We also undertook a Business Continuity test involving a cyber incident. This involved all staff participating in an online scenario where they were challenged on what they would do in such an event. This was a successful test, with high participation and engagement.

## Wellbeing

Staff wellbeing and welfare has rightly remained our priority and will continue to be so. Following the training of additional members of staff, we have increased our complement of Mental Health First Aiders to 10. A number of sessions have taken place for all staff including a drop in event in recognition of World Mental Health Day in October which allowed the Mental Health First Aiders to explain their role to their colleagues. The focus of the role of the Mental Health First Aiders has widened and, as such, they are now designated as Wellbeing Advisors. They have agreed a programme of events for 2023-2024 and are now part of the support offered to staff returning from a period of absence or who are involved in a challenging piece of work which may impact on them emotionally or mentally.

## Engagement

Our staff survey will be launched early in 2023-2024. This will be an annual survey where we will gauge staff engagement and use the findings to form an action plan which will be taken forward by the Senior Management Team in conjunction with our Staff Representative Group.

With the winding down of our Covid Working group, the Health and Safety group has regained momentum. The Health and Safety group has been reviewing risk assessments and has set a programme of work for the year ahead, taking into account the risks our staff face in the course of their work.

Our Equality, Diversity, and Inclusion (EDI) group meets quarterly and reports back to the Senior Management Team on actions and outputs. This year we reviewed our equality monitoring form to ensure consistent questions are being asked for recruitment, Complaint Handling Reviews, and Investigations. This form has been shared with our external stakeholder colleagues with whom we are working collaboratively to ensure that people who need to raise a complaint are offered the opportunity to complete a form.

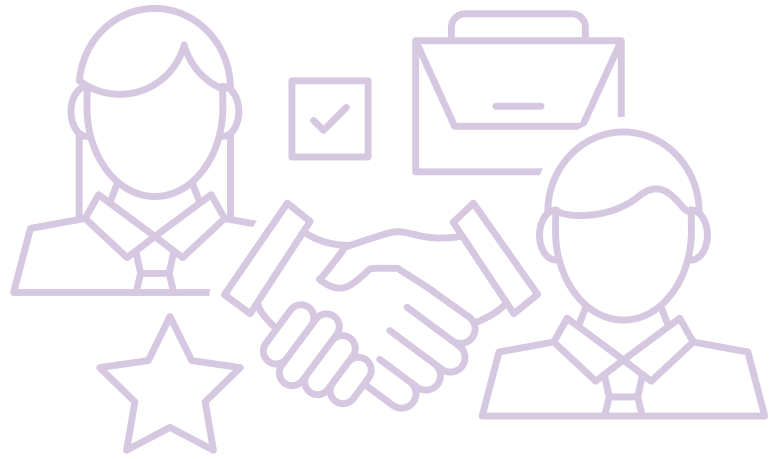
We aim to be the most inclusive organisation that we can be and encourage a culture where we support each other and celebrate our differences. Knowledge is key to achieving this and we have implemented a programme of training and awareness on protected characteristics, legislation, and overall inclusion. This will be ongoing and will evolve as required. Each member of staff has an objective linked to EDI which is monitored throughout the staff performance appraisal process.

We launched an EDI hub on our portal which allows staff access to news articles and awareness pieces on issues linked to equality, diversity, and inclusion. Our monthly awareness topics are located here for staff who wish to access them later.

## Green initiatives

PIRC recognises the importance of environmental issues and sustainability and takes account of these matters in all our business decisions. We reviewed our Environmental Policy this year and reinforced our commitment to:

- Disposing of any waste produced in an environmentally responsible manner.
- Ensuring wherever possible that all products purchased are derived from natural resources from sustainable sources.
- Setting and reviewing annual objectives and establishing, implementing, and maintaining programmes to achieve these objectives.
- Ensuring that all decisions regarding working practices and purchasing take relevant environmental considerations into account:
- Where possible reducing the use of personal vehicles for attending meetings and events.
- Recycling desks that were still fit for purpose for use in our new accommodation.
- Training and encouraging all staff to work in an environmentally responsible manner ensuring our communications raise awareness and keep all staff and interested parties informed.



## Performance Measurement

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
FOISA Requests	37	57	74	97	85
DPA Requests	31	39	92	92	76
Complaints about the PIRC	21	21	12	27	13
Staff Attendance	96.9%	98.2%	98.1%	96.3%	96.4%
Staff Turnover *	0.9%	9.0%	8.90%	13.53%	11.34%
Posts Advertised **	15	33	7	29	10
Interviews held **	48	13	28	67	67
No. Staff Started **	17	9	5	22	10
% Payments to Suppliers within 10 days	99.5%	99.2%	100.0%	100.0%	100.0%

\* method of calculation of turnover changed in 2019 - 2020

\*\* information not recorded prior to 2018 – 2019

## Accredited Living Wage Employer

In September 2017, 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 £10.85 which is significantly higher than the statutory minimum for over 25s of £9.50 per hour introduced in April 2022.

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.

## Risks and uncertainties

The principal risks and uncertainties to PIRC achieving our strategic priorities are often out with our direct control.

The nature of the work undertaken by PIRC means that it is not possible to predict how our workload will be impacted on a daily basis. We apply a categorisation system to our cases and complaint handling reviews to inform the allocation of appropriate resources. Our risk register has a number

of controls to allow us to manage risks, particularly in relation to increased demand, in the most effective way possible while maintaining the trust and confidence of our stakeholders.

Our budget is set by Scottish Government annually. However, increased costs and uncertainty around public sector pay poses a risk that we will not have adequate resourcing. We keep Scottish Government appraised of any financial pressures. During this year, we submitted an Accountable Officer Template to request additional funding for staff costs on a recurring basis and for temporary funding for legal fees and the testing of our internet which was granted.

Hybrid working allows for greater staff mobility which has made the recruitment of some posts more challenging. We have a robust fair and open recruitment process and, while we have to compete with a wider range of employers due to home working, we have continued to recruit high quality staff and maintain low staff turnover.

All risks and uncertainties are discussed at the monthly SMT meetings and at our quarterly Sponsorship and AAC meetings.



## Looking ahead and future plans

In 2013, the PIRC was created to provide oversight of various bodies but particularly the single force of the Police Service of Scotland which was established at the same time. Since 2013, the complexities of policing society have developed significantly. The nature of the evolving range of threats, risks, and technology, requires those organisations charged with the responsibilities of keeping our communities safe to adapt their capabilities and be agile enough to mitigate emerging risks. The PIRC must similarly develop and adapt to provide effective rigour and oversight of policing.

During 2022-2023 Police Scotland alone dealt with 743,217 emergency 999 calls, generated 1,501,274 STORM incidents<sup>4</sup>, processed 99,223 persons who had been taken into custody and dealt with 6,621 complaints against the police.

Over the years, Police Scotland has developed a range of tactical options for dealing with high threat incidents, for example, increasing the rollout of taser devices to police officers, as well as having a dedicated full time policing contingent of armed officers to deal with the highest risk incidents.

This has impacted significantly on the scope, scale, and complexity of the workload of PIRC which is required to provide effective oversight of every incident which is referred to them by policing bodies or instructed by the COPFS.

The Dame Angiolini Report identified 81 recommendations, many which have been implemented and are impacting on the police complaints handling landscape for all policing bodies and other relevant parties, including PIRC.


Recommendation 47 was discharged in October 2021, resulting in PIRC having responsibility for conducting the independent investigation into complaints which allege a breach of Article 3 by a police officer or member of police staff, essentially all allegations of assault committed by the police. This contributed to an overall 40% increase in referrals in the first year. Within this context, PIRC has focussed on three specific areas: People, Performance and Processes. This thematic approach enabled careful consideration of the various challenges, demands and opportunities to consider how best to build capability, capacity and to scope the potential to better understand how we can contribute effectively to increase trust and confidence in policing in the years to come.

The primary driver to inform our future strategic priorities was a performance data and demand review. It considered various aspects including the management framework, data standards, technology overlay and staff welfare. It consulted widely and benchmarked across a number of policing oversight bodies across the United Kingdom to identify best practice.

The review made a number of recommendations which effectively streamlined the management and efficiency of data, as well as providing a framework to allow a more comprehensive understanding the outcomes of our work. The report highlighted the significant increase in the volume of work generated as a result of recommendation 47 and the consequential impact to staff wellbeing, without a commensurate increase in resource and capacity. The review has informed new strategic objectives that take account of the capacity of the organisation to meet current and future demands whilst having a positive impact on staff wellbeing.

PIRC is also actively considering the development of a pilot programme to deploy regional resources across Scotland to provide more equitable coverage across the country to increase efficiency and achieve financial savings.

The establishment of a skills matrix has allowed the training requirements of the organisation to be balanced against the needs of employees whilst seeking to achieve best value. Through the delivery of a structured programme of continuous professional development, we will seek to ensure our workforce are suitably qualified and equipped to deal with the demands of the constantly evolving and complex requirements of providing effective oversight of the police.



Sharon Smit

ACCOUNTABLE OFFICER

13 DECEMBER 2023

<sup>4</sup> STORM is the Command and Control system used by Police Scotland to record and manage resource deployments to incidents.

# The Accountability Report

## Corporate Governance Report

### *This section contains:*

- The Accountable Officer's report.
- The Statement of the Accountable Officer's Responsibilities.
- The Governance Statement.
- Parliamentary Accountability Disclosure

## Accountable Officer's Report

### *PIRC's SMT consists of:*

- **Michelle Macleod**  
Commissioner
- **Phil Chapman**  
Director of Operations
- **Sharon Smit**  
Head of Corporate Services  
(Accountable Officer)
- **Sharon Clelland**  
Head of Legal Services
- **John McSparran**  
Head of Investigations
- **Ilya Zharov**  
Head of Reviews and Policy

Performance, risk, finance and matters of strategic importance are considered at the monthly SMT meeting which is further supported by the leads on finance and communication. The PIRC Register of Interests is available on the PIRC website at [www.PIRC.scot](http://www.PIRC.scot). Based on robust assurance, there are no interests that conflict with the interests of PIRC. There were no data related security incidents during the year 2022-2023.

Catherine Dyer chairs our Audit and Accountability Committee (AAC). Catherine joined the AAC in January 2018 and took over as Chair in April 2019. The AAC has five committee members, Michelle Wailes and Robert Scott joined in April 2021, with Lena Collins, Elizabeth Humphreys and John McCroskie joining us in January 2022.

Each member brings a different skill set to the Committee which meets quarterly to provide independent oversight and scrutiny of finances, risk management and governance; approve the appointment of internal auditors; and to review the annual accounts and internal audit reports. They meet with the Commissioner, Director of Operations and the Head of Corporate Service and Accountable Officer quarterly.

The AAC has been involved in appointing our internal auditors and approving a plan of internal audits for 2023-2025. The audit plan is linked to risks on our register and will be revisited at the end of 2023-2024 to ensure that our audits address appropriate areas of risk. At our April 2023 meeting, the AAC will work with us to set our risk appetite and undertake a full review of the current risks.

Audit Scotland has been appointed as our external auditors for 2022-2023. This is the first year they have conducted our audit and we have endeavoured to provide all relevant material for the audit and an insight on our work which does differ from most other public sector organisations.

To that end, Audit Scotland has attended all AAC meetings since their appointment. This has enabled them to ask face to face questions regarding performance, risk and how we operate.

### **Statement of Accountable Officer's responsibilities**

In terms of the Police, Public Order and Criminal Justice (Scotland) Act 2006, Scottish Ministers have directed 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 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 entities.
- 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.

**The Governance Statement**

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of PIRC’s policies, aims and objectives. I am also responsible for safeguarding the public funds and assets assigned to 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 2023 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 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.

PIRC has a SMT which met 12 times during the past year. The SMT develops and monitors the plans and agrees the strategic direction of the organisation under the direction of the Commissioner. The SMT comprises the Commissioner, the Director of Operations, the Head of Corporate Services, the Head of Reviews and Policy, the Head of Investigations, and the Head of Legal Services.

The Finance Manager and Communications Manager also attend the group. 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.

PIRC has an AAC which met four times during the year. The AAC provides independent challenge in areas of risk management, governance, internal audit, and performance. It also reviews our annual accounts and assurances provided by management.

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

Internal audits	Assurance Level Provided
Flexi Time	Substantial assurance
Creditor Payments Including Procurement Cards	Reasonable assurance
HR Recruitment and Selection	Reasonable assurance

The audit results provided assurance with no high risks identified. They identified a total of 12 low level risks and three medium level risks. Progress on these risks were assessed in a follow up audit. All risks identified have been actioned with evidence available to demonstrate the actions that have been taken.

All actions are recorded, and updates are reported to the AAC for oversight and approval at the quarterly meetings. They concluded that we had made good progress.

The Head of Corporate Services is designated as 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 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.gov.scot/publications/scottish-public-finance-manual/ accountability/annex-2-memorandum-to-accountable-officers-other-public-bodies/](http://www.gov.scot/publications/scottish-public-finance-manual/accountability/annex-2-memorandum-to-accountable-officers-other-public-bodies/)



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

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 SMT, the AAC and the Scottish Government at the quarterly business meeting.

This year PIRC has introduced steps to increase staff awareness of our corporate risk register to allow staff to see how their work contributes towards mitigating risk for PIRC. This includes having operational co-ordinators trained to review assigned risks monthly and risk being a standard agenda point at group meetings. Information risk is covered by the normal risk management arrangements. 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 SMT 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.
- PIRC Finance Manager carries out a monthly reconciliation of SEAS to PIRC bank accounts which the Accountable Officer agrees.
- PIRC Corporate Services Manager carries out monthly payroll reconciliation, reporting any anomalies to the Accountable Officer.

# Remuneration and Staff Report

## Remuneration policy

PIRC's remuneration is determined by Scottish Ministers. The Commissioner, in turn, determines the remuneration of all staff.

PIRC submits a pay remit within the terms and conditions of the Scottish Government Public Sector Pay Guidance to its sponsoring department at Scottish Government for negotiation on an annual basis. A single year pay remit was approved for implementation for the whole of the financial year 2022-2023 which was confirmed after

a round of pay negotiations. PIRC also takes account of guidance from the work of the Senior Salaries Review Body.

In line with Scottish Government pay policy guidance there were no performance or other form of bonus payments made in 2022-2023.

In 2022-2023, the total remuneration for the members of the Audit and Accountability Committee was £5,850.

## Staff resources

The breakdown of staff resources as of 31 March 2023 by gender is shown in the table below:

	All	Male	Female
Commissioner	1	-	1
Directors	1	1	-
Senior Managers (Other)	4	2	2
Other Staff:	84	44	40
<b>Total</b>	<b>90</b>	<b>47</b>	<b>43</b>
<b>Other appointments of which:</b>			
Fixed term appointments	2	1	1
Secondees (Inward)	-	-	-
Secondees (Outward)	-	-	-
Agency staff	-	-	-

## Remuneration and pensions benefits

Name and Title	Salary 22/23 £'000	Salary 21/22 £'000	Pension Benefits 22/23 £'000	Pension Benefits 21/22 £'000	Total Remuneration 2022/23 £'000	Total Remuneration 2021/22 £'000
Michelle MacLeod	100-105	95-100	-16	37	85-90	135-140
Phil Chapman	75-80	50-55	40	24	115-120	75-80
Sharon Smit	70-75	55-60	32	35	100-105	95-100

No performance bonuses or benefits in kind were made.

## Pensions benefits (to the nearest Thousand)

	Total accrued pension at age 60 as at 31 March 2023	Total accrued related lump sum at age 60 as at 31 March 2023 £'000	Real increase in pension	Real increase related lump sum at age 60 £'000	CETV at 31 March 2023 £'000	CETV at 31 March 2022 £'000	Real Value of CETV increase over year £'000
Michelle MacLeod	40-45	90-95	0-2.5	0-2.5	880	807	-30
Phil Chapman	0 - 5	0-2.5	2.5 - 5	0-2.5	53	18	16
Sharon Smit	10 - 15	0-2.5	0 - 2.5	0-2.5	178	139	13

## Fair Pay disclosure copy and table

The highest paid Director received remuneration of £100,000 - £105,000 in 2022-23 (2021-2022: £95,000 - £100,000). The percentage increase from 21/22 to 22/23 for the highest paid Director was 5.1%. In the reporting year, the average remuneration in respect of the employees taken as a whole was £42,171 (2021-2022: £39,903). This is an increase of 5.7%, reflecting a number of pay awards and increments across the period. The range of remuneration in PIRC for the financial year 2022-2023 was £25,000-£30,000 - £100,000-£105,000 (2021-2022: £20,000-£25,000 - £95,000-£100,000).

These remuneration figures exclude pension benefits.

	2022-2023	2021-2022
Highest paid director salary component	£100,000 - £105,000	£95,000 - £100,000
Highest paid director total pay and benefits	£100,000 - £105,000	£95,000 - £100,000
25th Percentile Salary Component	£33,923	£31,542
25th Percentile Total Pay and Benefits	£33,923	£31,542
25th Percentile Ratio	3.02	3.10
50th Percentile Salary Component	£37,935	£36,129
50th Percentile Total Pay and Benefits	£37,935	£36,129
50th Percentile Ratio	2.70	2.70
75th Percentile Salary Component	£41,642	£38,581
75th Percentile Total Pay and Benefits	£41,642	£38,581
75th Percentile Ratio	2.46	2.50

The movement in ratios as shown above is attributable to an increase in the average employee salary through incremental increases and cost of living rises. These increases are in excess in terms of percentage of those awarded to the highest paid Director.

PIRC believe that the median pay ratio is an accurate reflection of the pay, rewards, and progression policy for employees as a whole.

## Pensions

Pension benefits are provided through the Civil Service pension arrangements. Since 2015, all newly hired staff have joined 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). 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 five months from their normal pension age on 1 April 2012 switched into alpha between 1 June 2015 and 1 February 2022. All members who switched 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 highest 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](http://www.civilservicepensionscheme.org.uk)

Employer contributions for 2022-2023 were £978,000 (2021-2022: £881,000) and were on average 27% of pay (2021-2022: 27%).

### Pensions liabilities

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

## Sickness absence

During the period ended 31 March 2023, PIRC has recorded 933 days of sickness absence, an average of 10.4 days per employee. The Office of National Statistics (ONS), in March 2022 indicates that nationally 5.7 days/person are lost to sickness or injury in a year. The reason for it being higher than the average was due to a small number of staff being on long term sickness absence. 53% of PIRC staff had no absence in the reporting period. PIRC has a performance target of 95% attendance and our performance for the period to 31 March 2023 was 95.4%.

## Early exit package

There has been no voluntary termination payment during the financial year 2022-2023 (2021 - 22: nil)

## Trade Union facility time

Approximately 49 hours were spent on trade union facility time.

## Equal opportunities and diversity

PIRC is fully committed to equality and inclusion in the workplace and across our operation. This is reflected in our working practices and policies which are all equality impact assessed. An equality personal objective is mandatory for all PIRC staff. All PIRC staff undertake regular mandatory training in relation to equality and participated in awareness sessions scheduled throughout the year. All new recruits receive training during initial induction..

## Expenditure on consultancy and off payroll matters

PIRC spend as follows:

	2022-2023	2021-2022
Consultancy:	£14,000	£13,000
Off Payroll:	£0	£0

## Staff numbers

Average numbers of employees during the year (FTE)	2022-2023	2021-2022
Staff with a permanent UK employment contract (permanent and temporary appointments)	90	79
<b>Total</b>	<b>90</b>	<b>79</b>

## Staff costs

				2022-23	2021-22
				£'000	£'000
	Permanent	Fixed Term	Agency	Total	Total
Wages and salaries	3,456	83	-	3,539	3,252
Social security costs	390	9		399	344
Other pension costs	955	23		978	881
Staff on secondment costs				-	-
Commissioner fees and expenses				6	4
<b>Total administration staff costs</b>				<b>4,922</b>	<b>4,481</b>

## **Parliamentary Accountability Disclosures Audited**

### **Losses and special payments**

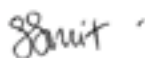
In accordance with the SPFM, we are required to disclose losses and special payments above £300,000. During 2022/23 there were no losses or special payments within these criteria (2021/22: £nil).

### **Gifts and charitable donations**

2022/23 £nil. (2021/22: £nil)

### **Remote contingent liabilities**

The Commission is required to report any liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability under IAS37. There are currently no remote contingent liabilities (2021/22: £nil)



Sharon Smit

**ACCOUNTABLE OFFICER**

13 DECEMBER 2023

# Independent Auditor's report

## Independent auditor's report to the members of Police Investigation and Review Commissioner, the Auditor General for Scotland, and the Scottish Parliament

### Reporting on the audit of the financial statements

#### Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Police Investigation and Review Commissioner for the year ended 31 March 2023 under the Police, Public Order and Criminal Justice (Scotland) Act 2006. The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Taxpayers' Equity, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted, and adapted by the 2022/23 Government Financial Reporting Manual (the 2022/23 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2023 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted, and adapted by the 2022/23 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

I conducted my 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. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 22 June 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Conclusions relating to going concern basis of accounting

I 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 I have performed, I 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.

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, I report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the Audit Scotland website.



## Risks of material misstatement

I report in my separate Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

## Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of 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 there is an intention to discontinue the body's operations.

## Auditor's responsibilities for the audit of the financial statements

My 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 my 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 decisions of users taken on the basis of these financial statements.

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

- using my understanding of the central government sector to identify that the Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;

- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on 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 my 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

## Reporting on regularity of expenditure and income

### Opinion on regularity

In my 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 my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

## Reporting on other requirements

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

I have audited the required parts of Remuneration and Staff Report, as set out in the 2022/23 FReM, to the extent they apply in Scotland. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder by the Scottish Ministers.

### Other information

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

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

My opinion on the financial statements does not cover the other information and I 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 my 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 I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

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

I have nothing to report in respect of these matters.

### Conclusions on wider scope responsibilities

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

### Use of my 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 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.



Brian Battison, CA  
SENIOR AUDIT MANAGER

Audit Scotland  
4th Floor  
102 West Port  
Edinburgh  
EH3 9DN

13 DECEMBER 2023

## The Primary Financial Statements and Notes

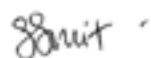
### Statement of Comprehensive Net Expenditure

		2022-23	2021-22
	Note	£'000s	£'000s
<b>Administrative Costs</b>			
Staff costs	2	4,922	4,481
Other admin costs	3,4	1,105	744
Depreciation/Amortisation	5,6,7	93	78
<b>NET OPERATING COST</b>		<b>6,120</b>	<b>5,303</b>

### Statement of Financial Position

		31 March 2023	31 March 2022
	Note	£'000s	£'000s
<b>NON-CURRENT ASSETS</b>			
Property, plant, and equipment	5	115	109
Right-of-use assets	6	1,551	-
Intangibles	7	-	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,666</b>	<b>109</b>
<b>CURRENT ASSETS</b>			
Trade and other receivables	8	127	102
Cash and cash equivalents	9	521	538
<b>Total current assets</b>		<b>648</b>	<b>640</b>
<b>TOTAL ASSETS</b>		<b>2,314</b>	<b>749</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	500	444
Lease liabilities	11	137	-
<b>Total current liabilities</b>		<b>637</b>	<b>444</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,677</b>	<b>305</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	11	1,112	-
Provision for lease liabilities	12	271	-
<b>Total non-current liabilities</b>		<b>1,383</b>	<b>-</b>
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>		<b>294</b>	<b>305</b>
<b>TAXPAYERS EQUITY</b>			
General Fund	SOCTE	294	305
<b>TOTAL TAXPAYERS EQUITY</b>		<b>294</b>	<b>305</b>

The Police Investigations and Review Commission Audit and Accountability Committee approved the annual report and accounts on 11 December 2023 and Accountable Officer authorised them for issue on the same date.



Sharon Smit

ACCOUNTABLE OFFICER

13 DECEMBER 2023

## Statement of Cash Flows (Year Ending 31 March 2023)

		2022-2023	2021-2022
	Note	£'000s	£'000s
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net operating cost	SOCNE	(6,120)	(5,303)
Adjustments for non-cash transactions:			
* Depreciation	5,6,7	93	78
* Notional costs	4	3	3
Movements in working capital			
* (Increase)/Decrease in trade and other receivables	8	(25)	(50)
* Increase/(Decrease) in trade and other payables	10	56	94
<b>NET CASH OUTFLOW FROM OPERATING ACTIVITIES</b>		<b>(5,993)</b>	<b>(5,178)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant, and equipment	5	(64)	(3)
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>(64)</b>	<b>(3)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Funding	SOCTE	6,106	5,158
Movement in lease liabilities	11	(66)	-
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>		<b>6,040</b>	<b>5,158</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>(17)</b>	<b>(23)</b>
Cash and cash equivalents at beginning of period	9	538	561
Cash and cash equivalents at end of period	9	521	538
<b>NET CHANGE IN CASH AND CASH EQUIVALENT BALANCES</b>	<b>10</b>	<b>(17)</b>	<b>(23)</b>

## Statement of Changes in Taxpayers' Equity (As at 31 March 2023)

		General Fund
	Note	£'000s
<b>Balance at 1 April 2022</b>		<b>305</b>
Non-cash charges – notional costs	4	3
Net operating cost for the year	SOCNE	(6,120)
Net funding		6,106
<b>BALANCE AT 31 MARCH 2023</b>		<b>294</b>
<b>Balance at 1 April 2021</b>		<b>447</b>
Non-cash charges – notional costs	4	3
Net operating cost for the year	SOCNE	(5,303)
Net funding		5,158
<b>Balance at 31 March 2022</b>		<b>305</b>

# Notes to the Accounts

Year ending 31 March 2023

## 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 and
- 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:

Leasehold Improvements	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.

For depreciation of right-of-use assets, refer to note (n).

Intangible assets are captured within the annual accounts following an annual review.

### (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 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 2022-2023, 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 2023 have been brought into the account irrespective of when actual payments were received.

**(k) Payables**

All material amounts outstanding as at 31 March 2023 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 PIRC's 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. 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 into effect on 1 April 2013. PIRC was established and came into effect from 1 April 2013. It is appropriate for the accounts of PIRC to be prepared on a going concern basis.

**(n) Leases****Policy applicable from 1 April 2022**

At inception of a contract, PIRC assesses whether a contract is, or contains, a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, PIRC assesses whether:

- The contract involves the use of an identified asset;
- PIRC has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use; and
- PIRC has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 April 2022.

**As a lessee**

At the commencement of the lease, PIRC recognises a right-of-use asset and a lease liability.

The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of any costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of the right-of-use assets are determined on the same basis of those of the property plant and equipment assets. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurement of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date and discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HM Treasury.

The lease liability is presented in note 12 to the accounts. The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in the future lease payments arising from a change in an index or rate, if there is a change in PIRC's estimate of the amount expected to be payable under a residual value guarantee, or if PIRC changes its assessment of whether it will exercise a purchase, extension, or termination option.

PIRC has elected not to recognise right-of-use assets and lease liabilities for the following leases:

- Intangible assets;
- Non-lease components of contracts where applicable;
- Low value assets (determined in line with capitalisation thresholds on Property, Plant and Equipment); and
- Leases with a lease term of 12 months or less.

PIRC has adopted IFRS 16 from 1 April 2022 using the modified retrospective approach and therefore the comparative information has not been restated.

### **Adoption of New and Revised Accounting Standards**

#### **(a) Standards, amendments and Interpretations effective in the current year**

In the current year, the PIRC has applied a number of amendments to IFRS Standards and Interpretations that are effective for an annual period that begins on or after 1 April 2022. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

- IFRS16: Leases supersedes IAS17 Leases and was applied by HM Treasury in the Government FreM from 1 April 2022. IFRS 16 introduces a single lessee accounting model that results in a more faithful representation of a lessee's assets and liabilities and provides enhanced disclosures to improve transparency of reporting on capital employed.

Under IFRS16, lessees are required to recognise assets and liabilities for leases with a term of more than 12 months, unless the underlying asset is of low value. While no standard definition of 'low value' has been mandated, the PIRC have elected to utilise the capitalisation threshold of £5,000 to determine the assets to be disclosed. All new contracts and contract negotiations have been and will continue to be reviewed for consideration under IFRS 16 as implicitly identified right-of-use assets.

Practical expedient has been used per the guidance detailed in IFRS16 for all leases previously identified as containing a lease applying IAS17 and IFRIC 4.

#### **(b) Standards, amendments and interpretations early adopted this year**

There are no new standards, amendments or interpretations early adopted this year.

#### **(c) Standards, amendments and interpretations issued but not adopted this year**

At the date of authorisation of these financial statements, the PIRC has not applied the following new and revised IFRS Standards that have been issued but are not yet effective:

- IFRS17: Insurance Contracts. Applicable for periods beginning on or after 1 January 2023.
- Amendment to IAS 1: Classification of Liabilities as Current or Non-Current. Applicable for periods beginning on or after 1 January 2024.
- Amendment to IAS 8: Definition of Accounting Estimates. Applicable for periods beginning on or after 1 January 2023.
- Amendment to IFRS 16: Leases. Applicable for periods beginning on or after 1 January 2024.

#### **(d) Critical Accounting Judgements and Key Sources of Estimation**

In the application of the PIRC's accounting policies as described in Note 1, The Accountable Officer is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

##### **Estimates**

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The Accountable Officer does not consider there to be any other sources of estimation uncertainty requiring disclosure.

##### **Judgements**

There are no critical accounting judgements requiring disclosure beyond application of the policies above. While judgement is exercised in the determination of the level of depreciation and amortisation to recognise on IT equipment and software, the recognition of trade and other receivables, the recognition of trade and other payables and the recognition of other liabilities, these judgements are in line standard practice and are not considered critical given the immaterial size of the amounts involved. There would be no material impact from the application of alternative judgement in any of these areas.

#### **(e) Salaries**

The increase in salary costs is purely related to an increase in headcount, cost of living and incremental rises. Increased headcount was funded by the increase to PIRC's GIA for 2022-2023.

#### **2. Staff costs**

An average of 83 staff were on PIRC payroll during 2022-2023 at a cost of £4,922k (for full details see Remuneration and Staffing Report).

### 3. Other Operating Costs

	2022-23	2021-22
	£'000	£'000
Accommodation including Rent & Rates	162	216
Maintenance and Cleaning	28	22
Catering	2	-
Office Equipment	44	43
Research and Consultancy	14	13
IT	229	227
Travel and Subsistence	96	62
Legal Fees	368	21
Training and Conference costs	30	29
Telephones	17	18
Electricity	13	8
Printing and Publications	89	24
External audit fee	16	13
Internal audit fee	15	13
Recruitment	6	10
Stationery	4	4
Other Office costs	3	18
Lease Interest	(34)	-
<b>Total other operating costs</b>	<b>1,102</b>	<b>741</b>

### 4. Notional Costs

	2022-23	2021-22
	£'000	£'000
Scottish Government Accountancy Fees	3	3
<b>Total</b>	<b>3</b>	<b>3</b>



## 5. Property, plant and equipment

	Leasehold Improvements	Fixtures & Fittings	Plant & Machinery	Information Technology	Total
	£'000	£'000	£'000	£'000	£'000
<b>COST</b>					
At 1 April 2022	481	458	22	192	1,153
Additions	64	-	-	-	64
Disposals	-	-	-	-	-
Transfers to Assets	-	-	-	-	-
<b>At 31 March 2023</b>	<b>545</b>	<b>458</b>	<b>22</b>	<b>192</b>	<b>1,217</b>
<b>DEPRECIATION</b>					
At 1 April 2022	411	426	22	185	1,044
Charge for year	20	32	-	6	57
Disposals	-	-	-	-	-
<b>At 31 March 2023</b>	<b>431</b>	<b>458</b>	<b>22</b>	<b>191</b>	<b>1,101</b>
<b>NBV at 31 March 2023</b>	<b>114</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>116</b>
NBV at 31 March 2022	70	32	-	7	109
<b>ANALYSIS OF ASSET FINANCING:</b>					
Owned	114	-	-	1	115
Leased	-	-	-	-	-
<b>NBV at 31 March 2023</b>	<b>114</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>115</b>

**PRIOR YEAR**

	Leasehold Improvements	Fixtures & Fittings	Plant & Machinery	Information Technology	Total
	£'000	£'000	£'000	£'000	£'000
At 1 April 2021	481	458	22	189	1,150
Additions	-	-	-	3	3
Disposals	-	-	-	-	-
Transfers to Assets					
<b>At 31 March 2022</b>	<b>481</b>	<b>458</b>	<b>22</b>	<b>192</b>	<b>1,153</b>
<b>DEPRECIATION</b>					
At 1 April 2021	379	394	22	179	974
Charge for year	32	32	-	6	70
Disposals	-	-	-	-	-
<b>At 31 March 2022</b>	<b>411</b>	<b>426</b>	<b>22</b>	<b>185</b>	<b>1,044</b>
<b>NBV at 31 March 2022</b>	<b>70</b>	<b>32</b>	<b>-</b>	<b>7</b>	<b>109</b>
NBV at 31 March 2021	102	64	-	10	176
<b>ANALYSIS OF ASSET FINANCING:</b>					
Owned	70	32	-	7	109
Leased	-	-	-	-	-
<b>NBV at 31 March 2022</b>	<b>70</b>	<b>32</b>	<b>-</b>	<b>7</b>	<b>109</b>

## 6. Right-of-use assets

	Buildings	Total
	£'000	£'000
<b>COST</b>		
At 1 April 2022	-	-
Additions	1,587	1,587
Disposals	-	-
<b>At 31 March 2023</b>	<b>1,587</b>	<b>1,587</b>
<b>DEPRECIATION</b>		
At 1 April 2022	-	-
Charge for year	36	36
Disposals	-	-
<b>At 31 March 2023</b>	<b>36</b>	<b>36</b>
<b>NBV at 31 March 2023</b>	<b>1,551</b>	<b>1,551</b>
NBV at 31 March 2022	-	-
<b>ANALYSIS OF ASSET FINANCING:</b>		
Owned	-	-
Leased	1,551	1,551
<b>NBV at 31 March 2023</b>	<b>1,551</b>	<b>1,551</b>

## 7. Intangibles

	Buildings	Total
	£'000	£'000
<b>COST</b>		
At 1 April 2022	38	38
Additions	-	-
Disposals	-	-
<b>At 31 March 2023</b>	<b>38</b>	<b>38</b>
<b>AMORTISATION</b>		
At 1 April 2022	38	38
Charge for year	-	-
Disposals	-	-
<b>At 31 March 2023</b>	<b>38</b>	<b>38</b>
<b>NBV at 31 March 2023</b>	<b>0</b>	<b>0</b>
NBV at 31 March 2022	0	0
<b>ANALYSIS OF ASSET FINANCING:</b>		
Owned	-	-
Leased	-	-
<b>NBV at 31 March 2023</b>	<b>-</b>	<b>-</b>

**PRIOR YEAR**

	Software Licences	Total
	£'000	£'000
<b>COST</b>		
At 1 April 2021	38	38
Additions	-	-
Disposals	-	-
<b>At 31 March 2022</b>	<b>38</b>	<b>38</b>
<b>AMORTISATION</b>		
At 1 April 2021	30	30
Charge for year	8	8
Disposals	-	-
<b>At 31 March 2022</b>	<b>38</b>	<b>38</b>
<b>NBV at 31 March 2022</b>	<b>0</b>	<b>0</b>
NBV at 31 March 2021	8	8
<b>ANALYSIS OF ASSET FINANCING:</b>		
Owned	-	-
Leased	-	-
<b>NBV at 31 March 2022</b>	<b>-</b>	<b>-</b>

## 8. Trade receivables and other current assets

	2022-23	2021-22
	£'000	£'000
<b>AMOUNTS FALLING DUE WITHIN ONE YEAR:</b>		
Prepayments and accrued income	127	102
<b>Total receivable within 1 year</b>	<b>127</b>	<b>102</b>

## 9. Cash and cash equivalents

	2022-23	2021-22
	£'000	£'000
Balance at 1 April	538	561
Net change in cash and cash equivalent balances	(17)	(23)
<b>Balance at 31 March</b>	<b>521</b>	<b>538</b>

Cash and cash equivalents represent money with a UK bank held in current accounts to minimise risk.

*The following balances at 31 March were held at:*

	2022-23	2021-22
	£'000	£'000
GBS Account (NatWest)	519	543
Local Account (RBS)	2	(5)
Commercial banks and cash in hand	-	-
<b>Balance at 31 March</b>	<b>521</b>	<b>538</b>

## 10. Trade payables and other current liabilities

	2022-23	2021-22
	£'000	£'000
<b>AMOUNTS FALLING DUE WITHIN ONE YEAR:</b>		
Trade payables	6	27
Other payables	466	385
Deferred lease payments	28	32
<b>Total due within one year</b>	<b>500</b>	<b>444</b>

## 11. Lease liabilities

	31 March 2023
	£'000
<b>Buildings:</b>	
Not later than one year	137
Later than one year and not later than five years	553
Later than five years	660
	<b>1,350</b>
Less unaccrued interest:	(101)
<b>Balance as at 31 March 2023</b>	<b>1,249</b>

## Amounts recognised in the Statement of Comprehensive Net Expenditure

	31 March 2023
	£'000
Depreciation	36
Interest	(34)
<b>Total lease costs through SoCNE</b>	<b>2</b>

## Amounts recognised in the Statement of Cash Flows

	31 March 2023
	£'000
Interest	34
Repayment of principal on leases	32
<b>Movement in lease liabilities</b>	<b>66</b>

## 12. Provisions

	2022-2023	2021-2022
	£'000	£'000
Balance at 1 April	-	-
Provided in year	271	-
Provisions utilised in the year	-	-
Provisions written back	-	-
<b>Balance at 31 March</b>	<b>271</b>	<b>-</b>

PIRC has established a provision of £271,492 in order to meet the contractual costs associated with potential reinstatement, dilapidation or redecoration works required of PIRC as part of either its ongoing lease commitments or if it was to move premises at the end of its lease. The level of provision is based on a best estimate of the present value of expenditure required to settle this obligation and is reviewed at least annually in line with the PIRC's accommodation strategy.

### 13. Financial instruments

As the cash requirements of 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 PIRC's expected purchase and usage requirements, and PIRC is therefore exposed to little credit, liquidity, or market risk.

### 14. Related party transactions

PIRC is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence PIRC. Disclosure of these transactions allows readers to assess the extent to which PIRC might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely.

#### Scottish Government and its agencies

During 2022-2023, the Scottish Government provided PIRC with Grant in Aid funding of £6.106,000 (2021-2022: £5.158,000).

#### Senior Member of PIRC staff

Senior members of staff and the transactions between them and PIRC are disclosed within the remuneration report within this document.

### 15. Capital commitments and contingent liabilities

There were no contracted capital commitments or contingent liabilities.

### 16. Commitments under leases

Following the adoption of IFRS 16 with effect from 1 April 2022, PIRC recognises leases on-balance sheet as a right-of-use asset and lease liability. PIRC has applied IFRS 16 using the modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under IAS 17.

Obligations related to the lease of premises at 31 March 2022 comprised:

	31 March 2023	31 March 2022
	£'000	£'000
<b>BUILDINGS:</b>		
Not later than one year	-	46
Later than one year and not later than five years	-	-
Later than five years	-	-

### 17. Segmental reporting

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 (FReM) 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

# Police 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

**AAC** – Audit & Accountability Committee

---

**ACC** – Assistant Chief Constable

---

**BWV** – Body Worn Video camera

---

**CHR** – Complaint Handling Review

---

**COPFS** – Crown Office & Procurator Fiscal Service

---

**CS** – Incapacitant spray

---

**DPA** – Data Protection Act 1998

---

**EHRC** – Equality and Human Rights Commission Scotland

---

**FOISA** – Freedom of Information (Scotland) Act 2002

---

**GIA** – Grant In Aid

---

**Heads of complaint** – Individual complaints identified by PIRC

---

**NDPB** – Non-Departmental Public Body

---

**PAVA** – Incapacitant spray

---

**PIP** – Post Incident Procedures

---

**PIM** – Post Incident Management

---

**PIRC** – Police Investigations and Review Commissioner

---

**PSED** – Public Sector Equality Duty

---

**PSD** – Professional Standards Division, Police Scotland

---

**Senior Police Officer** – Police Officer of rank of Assistant Chief Constable and above

---

**SOCNE** – Statement of comprehensive net expenditure

---

**SOCTE** – Statement of changes in taxpayers' equity

---

**SOP** – Standard Operation Procedure

---

**SPA** – Scottish Police Authority

---

**SMT** – Senior Management Team

---



Police Investigations &  
Review Commissioner

The Commissioner's Annual Report presents highlights of PIRC's achievements for the financial year 2022-2023 and details the organisation's performance against its objectives.

Copies can be downloaded from our website: [pirc.scot](https://www.pirc.scot)

**Police Investigations & Review Commissioner**

Hamilton House  
Hamilton Business Park  
Caird Park  
Hamilton  
ML3 0QA

T: 01698 542 900 | E: [enquiries@pirc.gov.scot](mailto:enquiries@pirc.gov.scot) | [in](#) [X](#) @PIRCNews | [pirc.scot](https://www.pirc.scot)

December 2023 © Police Investigations & Review Commissioner