



# **Annual Report and statement of accounts 2021/22**



# **Independent Office for Police Conduct**

## **Annual report and statement of accounts 2021/22**

Annual Report presented to Parliament pursuant to Section 11(5) of the Police Reform Act 2002

Accounts presented to Parliament pursuant to Paragraph 17 of Schedule 2 of the Police Reform Act 2002

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Any enquiries regarding this publication should be sent to us at

Independent Office for Police Conduct (IOPC)  
10 South Colonnade  
Canary Wharf  
London  
E14 4PU

Tel: 0300 020 0096

Email: [enquiries@policeconduct.gov.uk](mailto:enquiries@policeconduct.gov.uk)

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# Section 1: performance report

## Overview

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### About us – who we are and what we do

We are the Independent Office for Police Conduct (IOPC). We oversee the police complaints system and investigate the most serious incidents and complaints involving the police. We use learning from our work to influence changes in policing. All our work is done independently of the police, government and interest groups.

Police forces deal with the majority of complaints against police officers and police staff. Police forces must refer the most serious cases to us – whether or not someone has made a complaint.

Specialist police forces, such as the Ministry of Defence Police, Civil Nuclear Constabulary and the British Transport Police, also come under our jurisdiction. Likewise, we oversee the complaints system for some additional organisations, such as His Majesty's Revenue and Customs (HMRC), the National Crime Agency (NCA), and the Gangmasters and Labour Abuse Authority (GLAA). We investigate certain serious complaints and conduct matters relating to staff from these organisations.

We also investigate criminal allegations against police and crime commissioners (PCCs) and their deputies and contractors working for the police.

### Our mission and values

Our mission is to improve public confidence in policing by ensuring police officers are accountable for their actions and lessons are learnt. Our work in investigating complaints and death and serious injury matters can have a broader impact in identifying systemic issues. This can help inform and influence changes not only to policing, but across the criminal justice system and other sectors.

Our values, developed in consultation with our staff and external stakeholders, are:

- seeking truth
- being inclusive
- empowering people
- being tenacious
- making a difference

## Our leadership and structure

We are led by an Interim Director General, Tom Whiting. Tom leads the executive team and he chairs the Board of the IOPC, which includes six non-executive directors.

Tom is also supported by an operational team including regional directors and a Director for Wales.

Michael Lockwood was Director General until his resignation on 2 December 2022.

By law, our Director General can never have worked for the police. Also none of our regional directors or our Director for Wales have worked for the police.

For more information about our senior leaders and regional structure [visit our website](#).

## Interim Director General's foreword

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I am pleased to present our 2021/22 annual report, marking the end of our first three-year strategy in which we have sought to improve confidence in the police complaints system. This was our first strategy as the new IOPC born out of our predecessor organisation, the IPCC.

Our work this year has continued to ensure that the police are accountable for their actions and importantly, that lessons are learnt from our investigations.



When we undertake research and ask people, and talk to bereaved families and complainants, what we hear consistently is that they want our work to lead to improvements in the way policing is done.

The last 12 months have seen a number of high-profile events, including the murder of Sarah Everard, the publication of our report on Operation Hotton, focused on conduct at Charing Cross Police Station, and the “Child Q” case. Their impact on public confidence in policing reinforces the importance of independent oversight more than ever.

We have had another challenging year, coping with the ongoing disruption of the COVID-19 pandemic and growing demands on our work. Despite this, we completed 90% of core investigations within 12 months against a target of 85%. This figure has improved from 68% four years ago.

This is impressive considering we received over 5,400 referrals from forces – a 16% increase on the prior year. This increase is part of a pattern of a growing number of referrals, which has now grown by 32% over the last 3 years.

Despite this increase, we decided on the mode of investigation for 82% of referrals within three working days, maintaining our strong performance.

Pressure was growing on our Reviews teams throughout the year, with more reviews coming through and them taking longer to complete, reflecting legislative changes in February 2020. At the end of year we were taking on average 80 working days to complete reviews. As we completed the year we were launching a new plan to increase resourcing and look at how we undertake this area of our work.

During 2021/22 we continued our thematic work on race discrimination. This included a report on the use of stop and search and a major review of Taser



use. Both of these areas disproportionately impact on Black people. We made a total of 35 learning recommendations to improve policing practice in these important areas.

Overall we made over 170 learning recommendations to police forces and other policing bodies in 2021/22. We have now made over 550 learning recommendations since we were established in 2018 - improving policing practice in important areas from stalking and harassment, tactical pursuits, and search warrants.

As always, we look to share learning in order to help prevent problems happening in the first place and my thanks to all those forces and officers who have embraced these recommendations so openly.

Our third Impact Report is already available, highlighting the work we have done over the last year and the difference we have made.

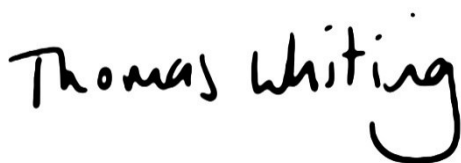
Awareness of us amongst people from ethnic minority backgrounds has continued to rise and is now 57%. The proportion of young people who are confident that the police deal with complaints fairly remains static at 37%. These groups have least confidence in the police complaints system so this remains an important area for us to do further work on.

We continue to focus on being an efficient and effective organisation, driven by strong governance, people and financial management.

Our results reflect the work of our staff and I am proud that our staff engagement score has increased every year and has further improved to 67%. We have now developed a long-term hybrid working model to deliver our strategy whilst making us an attractive employer.

I would like to thank our staff and the IOPC management team for their hard work and commitment during the last year. Thanks also go to our Non-Executive Directors for the expertise they bring and for their support and constructive challenge over the last 12 months.

Looking forward, we have agreed a new five-year strategy to build on what we have achieved but also to help us meet some of the challenges we face. We look forward to continuing to work with all our stakeholders and the wider community to ensure that public confidence in policing is further strengthened.



**Tom Whiting**  
Interim Director General

## Key risks

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Our work is organised into four priorities:

- to work with others to improve the police complaints system
- to improve policing by identifying and sharing learning
- to improve confidence in police accountability
- to be an efficient and effective organisation

We identify significant strategic risks that could prevent us achieving these priorities, assess these and manage them through mitigation and risk-reduction activities. We present regular updates on the strategic risks to both our Audit and Risk Assurance Committee (ARAC) and our Unitary Board.

We manage lower-level risks within directorates, programmes and projects as appropriate. An escalation and de-escalation process is in place to ensure that risks are managed at the correct level.

The performance analysis section of the report (see page 31) explains the major risks we faced in 2021/22 and the mitigation measures we put in place.

# Summary of our performance during 2021/22

Priority 1 – to work with others to improve the police complaints system

What we aimed to do	2020/21 actual	2021/22 target	2021/22 actual
Decide on the mode of investigation for 80% of cases referred to us within three working days	82%	80%	82%
Complete 85% of investigations within 12 months (excluding major investigations <sup>1</sup> )	91%	85%	90%
Complete 66% of investigations within 9 months (excluding major investigations)	63%	66%	62%
Complete 35% of investigations within 6 months (excluding major investigations)	38%	35%	35%
Review locally investigated death or serious injury cases within an average of 30 working days from the date all background papers are received by the IOPC	N/A	30WD	29WD
Decide all reviews within an average of 50 working days from the date all background papers are received by the IOPC	N/A	50WD	80WD

<sup>1</sup> Major investigations are complex and large-scale cases, such as investigating police actions in the immediate aftermath of the Hillsborough disaster and the police response to non-recent allegations of child sexual abuse in Rotherham. In 2021/22 we completed 421 investigations, of which 6 were classed as major investigations.

Priority 2 – to improve policing by identifying and sharing learning from our work

What we aimed to do	2020/21 actual	2021/22 target	2021/22 actual
Publish an annual Impact Report providing evidence of the difference we have made in improving policing and the police complaints system	N/A	N/A	N/A

What we aimed to do	2020/21 actual	2021/22 target	2021/22 actual
Increase to 95% the proportion of stakeholders who agree that our Learning the Lessons magazine is a helpful tool to drive change in police policy	91%	95%	65%

Only one issue of Learning the Lessons was published in 2021/22. This means that the sample size for this metric was significantly less than the previous year and therefore does not provide a reliable comparison.

### Priority 3 – to improve confidence in police accountability

What we aimed to do	2020/21 actual	2021/22 target	2021/22 actual
Young people who are confident that the police deal with complaints fairly	37%	N/A	37%
The proportion of people from ethnic minority backgrounds who are aware of us	53%	N/A	57%

### Priority 4 – to be an effective and efficient organisation

What we aimed to do	2020/21 actual	2021/22 target	2021/22 actual
Achieve a staff engagement score of 63% (as measured by our annual staff survey)	N/A	63%	67%
Ensure that 80% of our investigators achieve accreditation within 24 months	90%	80%	90.5%
Maintain voluntary staff turnover between 8% and 10%	7.0%	8-10%	11.0%
Not exceed 2.9% staff sickness absence	1.5%	<2.9%	1.4%

In 2020 we were advised at short notice that arms-length bodies would no longer be included in the Civil Service staff survey. This meant we were not able to conduct a staff survey for 2020/21.

## Financial review

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Each year our annual budgeting and planning cycle helps us to develop affordable business plans that provide the resources necessary for our strategic priorities. We start planning for the following year in early summer, reviewing and refreshing our rolling two-year efficiency and investment plan. Through this process we identify areas of the business requiring additional investment and develop plans to create capacity to invest where needed.

Our main source of funding is grant in aid, which is dependent on Home Office prioritisation decisions. However we only draw down sufficient cash to cover our revenue and capital expenditure. The table below shows our grant in aid for the four years since the IOPC was created by the *Policing and Crime Act 2017*.

Grant in aid £000's	2021/22	2020/21	2019/20	2018/19
Revenue	69,645	69,645	71,114	71,343
Capital	3,000	3,000	2,046	3,289
Non cash	4,679	7,190	6,020	6,020

## Efficiencies

Our revenue funding has declined in real terms. To invest in our priorities we identified opportunities for efficiencies and savings that have delivered £3.9m in savings in the reporting year.

A significant proportion of the efficiencies have been realised through our now completed ICT disaggregation programme. This enabled us to move our ICT services away from a single supplier towards a more flexible arrangement combining multiple smaller suppliers, increased in-house capability and achieve better value for money.

## Outturn

We allocate budgets to the senior executive best placed to take expenditure decisions and ensure value for money. Throughout the year we forecast our financial outturn to enable timely reporting and decision making on in-year resource allocation. The table below show the trend in outturn and trend in average FTE.

<b>Outturn £000's</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>	<b>2018/19</b>
<b>Income</b>	<b>105</b>	<b>91</b>	<b>78</b>	<b>127</b>
Staff	51,917	53,950	50,938	48,165
IT	5,318	7,160	8,484	9,571
Estates	4,971	5,442	4,300	5,633
Travel	545	408	1,564	1,664
Training and recruitment	763	569	964	1,246
Legal services	1,531	1,408	995	901
Other costs	2,117	2,058	1,929	1,732
<b>Near cash expenditure</b>	<b>67,162</b>	<b>70,995</b>	<b>69,174</b>	<b>68,912</b>
Non-cash	3,372	2,911	4,800	3,715
<b>Net expenditure for the year</b>	<b>70,429</b>	<b>73,815</b>	<b>73,896</b>	<b>72,500</b>
Average FTE	965	987	993	994

The outturn table shows that expenditure on staff has declined compared to 2020/21. This is attributable to a reduction in accrued leave and staff vacancy rates being higher than expected.

On non-staff, our ICT expenditure has fallen as result of savings achieved by our ICT disaggregation programme. Travel expenditure remains much lower than 2019/20 as a result of the pandemic restrictions.

Legal costs have risen because of a need to seek increased expert advice on certain cases. Other costs includes COVID-related reductions in spending on external events, stationery, postage, etc. This has been offset in part by extra third-party costs to support our ICT disaggregation work.

Non-cash expenditure has increased since last year following revisions to the economic lives of the estates and ICT assets.

# Capital expenditure

## ICT

Investing in technology is a key element of designing our business for the future. The focus of our plan for the year under review was to:

- make best use of data, information and knowledge
- protect authenticity, integrity and confidentiality of records
- store information so that it is secure, but can be found and used easily
- make information available to staff and stakeholders when they need it and dispose of it properly when our responsibilities end

The three high priority capital projects in the year were to continue with development of our Enterprise Data Warehouse, implement SharePoint Online and increase capacity at our Data Centre based in Crown Hosting.

## Estates

One of our priorities is to be an efficient and effective organisation. This includes attracting and retaining a highly skilled, diverse workforce and providing them with a good working environment while continually providing value for money.

This year we refurbished our Sale and Croydon offices to ensure the environment best supports our work and the wellbeing of our people, creating a flexible and agile working environment.

The table below shows our capital expenditure compared to the last two years. The expenditure on assets under construction has been disaggregated.

<b>Capital expenditure £000's</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>	<b>2018/19</b>
Estates	555	458	653	307
Fleet	-	611	-	-
ICT	2,700	1,936	1,370	2,764
<b>Total capital expenditure</b>	<b>3,255</b>	<b>3,005</b>	<b>2,023</b>	<b>3,071</b>

## Statement of financial position

The amount of cash held at the Government Banking Service has increased at 31 March compared to the prior year. We were expecting to make a series of payments in March 2022 but these were deferred to 2022/23. As a result the balance exceeds our target range for cash £5m to £7m. Cash held at the end of the year is £8.420m (2020/21 £5.817m).

The deferral of these payments has also increased our accruals and as a result total liabilities have increased over last year.

## Purchase to pay

Procurement delegation from the Home Office is given on the basis that we follow best practice, achieve best value, and we comply with Home Office procurement policies and legal and regulatory requirements. For most categories of expenditure we use CCS frameworks and for legal services we use Chamber frameworks.

The table below provides an analysis of the procurement routes by percent for 2021/22. There has been no change from the previous period.

Procurement route	2021/22	2020/21	2019/20	2018/19
Chambers	5%	5%	7%	3%
CCS	61%	61%	62%	53%
Other	34%	34%	31%	44%

We abide by the British Standard for Achieving Good Payment Performances in Commercial Transactions (BS 7890). We aim to pay all valid invoices in accordance with contract terms or 30 days after receipt of a valid invoice where no terms are agreed. The table below show the trends in supplier payments.

Payment of suppliers	2021/22	2020/21	2019/20	2018/19
Paid within 10 days	87%	88%	90%	92%
Paid within 30 days	98%	99%	99%	99%



## Financial impact of COVID-19

We incurred £90,000 of expenditure (£174,000 in 2020/21), mainly for equipment to enable staff to safely use their homes for regular work. We managed this from our own resources and did not need to request supplementary funding. We created a safe environment for those staff whose personal circumstances meant they could not work effectively from home or whose work needed to be office based. In keeping with the wider public sector approach, none of our staff were furloughed.

## Outlook for 2022/23

As set out elsewhere in this report, our focus for 2022/23 is to start a new five-year strategy, focusing on operational delivery, learning and improvement. This means we need to find efficiencies and savings to invest in better operational practice and better support systems.

### **Create efficiencies**

We will continue to find efficiencies and plan to achieve £0.7m savings in the coming year.

### **Investment**

We intend to invest in operational delivery where we will increase staff resources available to deal with referrals and improve the timeliness of that work. We also plan to invest resources in new thematic work on Violence Against Women and Girls.

We will also develop a new case management system that is more efficient and provides greater analysis for learning from cases.

## Risk profile

The IOPC has been exposed to a significant amount of risk during the financial year. The strategic risk register, which documents the highest-level of risks across the organisation, began the year reflecting 13 risks. As the year progressed, five risks were added, six risks were mitigated to such a level that they could be removed. As a result, the IOPC ended the year with 12 strategic risks of which seven were identified before the start of the year.

The table on page 20 details those risks, their principal mitigations, the related appetite for risk and the direction of travel.

An updated risk appetite statement was approved by Unitary Board at the end of 2020/21. We have worked throughout the year to ensure our risk management activity is aligned with the revised statement. This work included reviewing the strategic risks to identify those areas where our current targets do not reflect our risk statement, which could potentially result in the organisation operating outside its risk appetite. Where this was found to be the case the targets were reviewed. The current and future mitigating activity was reassessed to ensure it was appropriate to the level of risk identified and to prevent over or under mitigation. From this year we have started reporting on the alignment of our strategic risk position with our risk appetite to ARAC and this is now embedded into the strategic risk management process. In particular, we review the actions that are required to bring us within our risk appetite and how they are progressing.

During quarter one the main issue was that of capacity as this had the potential to impact our ability to deliver both operationally and in other functions. For example the work arising from the Information Commissioner's Office audit and the Future Ways of Working project emerged as pressures during the year that have had to be accommodated. This is in addition to our investigations becoming more complex, and our services increasingly in demand as recent events have adversely affected public confidence in the police. Our Operations directorate, in particular, reported significant attrition in key roles in particular offices during this period.

Our leaders had to fulfil multiple roles such as Operations Managers or Heads of Function, Senior Responsible Officers, and Information Asset Owners. The result was an extremely high demand on senior management time that exposed concerns about the deliverability of some of these leadership roles.

Improved conversations, stronger governance and better horizontal working helped teams to better understand others' requirements and to expose and escalate issues. An early re-sequencing of our agreed annual business plan in May mitigated some of the capacity constraints.

Issues were also encountered reporting police complaints data via the new Police Data Warehouse as further issues with the integrity of the data chain were identified. This was mitigated through re-testing the data reports to find the root cause, progressing a data governance business case through change control, engagement with the supplier and undertaking an after-action review on the project. Some aspects of the business case are yet to be implemented, but will mitigate the risk further once they are complete.

COVID-19 related risks in respect of delivery of our business plan and future working practices reduced compared to the previous year. These risks continued to be assessed as the impacts of the easing of restrictions were monitored.

Strategic risks in relation to records management, GDPR and data breaches were reassessed following the agreement of the implementation plan in response to the audit recommendations from the Information Commissioner's Office.

Capacity remained an issue during quarter two and Management Board explored this in detail, taking decisions in response, including the deferral of change activities and the introduction of a freeze on non-mandatory change. Work over the summer identified no easy remedy in reducing pressure on our staff in the short term but helped us pinpoint specific areas under pressure.

We experienced increased demand to respond to issues raised following the murder of Sarah Everard. This increased the risk that the resulting demand would exceed our capacity, leaving us unable to respond, potentially reducing confidence in the IOPC. Post closure workload grew as we finished more investigations but there were delays disposing of them in the wider system which means they remained with us longer than necessary.

As a direct result of the cessation of thematic investigations for an agreed period, the number of core investigations started in August 2021 was the lowest monthly figure for over five years. This had an impact on our core active caseload. Work was undertaken in Operations and Performance teams to better understand the makeup of the caseload and the relative weight of each case.

As new working routines embedded and evolved as we transitioned to hybrid working, it was recognised that there will be implications for our estate and the value for money it offers will need to be evaluated. This will come in the context of the Government's Places for Growth agenda and Comprehensive Spending Review, however we remain constrained by existing lease agreements as to the speed we can act in this respect.

In quarter three the continuing impact of the pandemic, and the ongoing challenges with attrition in some offices made it difficult to maintain engagement and productivity in Operations and capacity remained a challenge. This was

also seen across the wider organisation, in particular capacity in our Communications team, which was further exacerbated with the loss of the Head of Communications. Work was undertaken as a priority to recruit to key roles, bolster capacity and a new interim Head of Communications was appointed.



The series of reviews looking at violence against women and girls posed a key risk in terms of the likely scale of unplanned work in year, but also an opportunity to shape and influence the agenda. This work will have requirements for certain teams and the actions for next year are being fed into business planning for 2022/23.



Recruitment became a key issue during the last quarter of the year, our ability to fill vacancies and the competitiveness of the current jobs market proving to be particularly challenging in several key skills areas, including in Operations, data, ICT, project management, and finance teams. While additional resourcing was provided, capacity within recruitment teams to deal with a growing number of vacancies had the potential to impact on turnaround time.


In our casework teams, the average time to undertaken reviews has increased due to the increased complexity or review work (compared to Appeals), and the continuation of Appeals coming in. Recruitment was undertaken to address this however referrals continued to grow month on month and further recruitment is required.



The following table outlines our strategic risk and the key at the end explains our definitions of risk appetite.

Risk description	Principal mitigation	Appetite	Risk trend
<p><b>A</b> Civil compensation claims:- court judgment(s) against the IOPC, including: finding articles 6 and 8 ECHR engaged and breached by an IOPC investigation or appeal assessment; and/or misfeasance in public office found against IPCC/IOPC staff/former staff/commissioner</p>	<p>Improved timeliness of IOPC investigations and appeals assessments – reducing possibility of articles 6/8 being breached through IOPC operational work.</p> <p>Use of specialist civil litigation firms, on the government framework, to conduct the claim and for High Court Advocacy.</p> <p>Decision-maker training delivered for Director</p>	<p>Moderate</p>	<p>↔</p>




Risk description	Principal mitigation	Appetite	Risk trend
	<p>General and Deputy Director General Strategy &amp; Corporate Services regarding understanding operational decision-making and therefore understanding the legal risks associated with it.</p>		
<p><b>B</b> High profile case(s) attract significant negative national media attention</p>	<p>Critical Case Panel.</p> <p>Engagement with ministers and government officials.</p> <p>Each office holds a critical case list which is reviewed and updated each month.</p>	<p>Open</p>	
<p><b>C</b> The IOPC may remain on lockdown or strict social distancing due to the COVID-19 pandemic for the foreseeable future.</p>	<p>Use of Skype or Teams for internal &amp; external stakeholder meetings and for conducting recruitment interviews.</p> <p>The 20-21 Learning &amp; Development delivery plan was reviewed. The majority of all planned training was redesigned for remote delivery and delivered.</p> <p>New Business Continuity Plan (COVID-19 specific) approved and published.</p>	<p>Moderate</p>	




Risk description	Principal mitigation	Appetite	Risk trend
<p><b>D</b> There is a risk that parts of the wider criminal justice system that are not directly controlled by the IOPC and where the IOPC only has limited direct influence, may underperform e.g. delays to court proceedings due to the global pandemic, causing delays to IOPC activities.</p>	<p>Working with key stakeholders (Crown Prosecution Service and Coroners) to improve performance where possible.</p> <p>Improved understanding of IOPC role and the systemic issues with key stakeholders via Home Affairs Select Committee, reports.</p> <p>Ongoing communication work to improve understanding of IOPC role within the wider system.</p>	Cautious	
<p><b>E</b> Significant external criticism from a number of areas such as HASC, stakeholders connected to high profile cases including Operation Midland and the Hillsborough trials, and the Police Federation together with a number of high profile incidents in quick succession reducing public confidence in policing more generally, may combine to lead the Government to review the position of the IOPC within the complaints system.</p>	<p>We conduct targeted stakeholder engagement with both parliamentary and other key stakeholders.</p> <p>We continue to showcase externally the good work we are doing (including the difference we make).</p> <p>Proactive response to the HASC report issued.</p>	Open	



Risk description	Principal mitigation	Appetite	Risk trend
<p><b>F</b> The outputs of Super Complaints will not meet the expectations of designated bodies and other stakeholders.</p>	<p>Regular ‘Super Complaints Gold Group’ calls set up between Director level leads at HMICFRS and college &amp; IOPC.</p> <p>Director General represents IOPC at senior panel.</p> <p>IOPC / HMICFRS / CoP have raised resourcing and risks with Home Office officials.</p>	Cautious	
<p><b>G</b> There is a risk the outcome of the Cabinet Office review leads to external criticism, reputational damage and possible changes to organisational governance.</p>	<p>Building a temporary review team to ensure that evidence is collated and a self assessment produced</p> <p>Continue to maintain relationships with Home Office ministers and senior officials, including Permanent Secretary.</p>	Open	


Risk description	Principal mitigation	Appetite	Risk trend
<p><b>H</b> There is a serious data breach. This may result from different scenarios e.g. hacking, accidental loss of papers, staff not following process, a deliberate breach for gain etc.</p>	<p>Structured approach to information assurance led by nominated roles (Senior Information Risk Officer &amp; Information Asset Owners) who receive training when they take up the role and then ongoing annual training.</p> <p>All staff required to undertake information security training &amp; security briefings.</p> <p>Establishment of Information Assurance Board with Terms of Reference that include oversight of data breaches.</p>	Cautious	
<p><b>I</b> If the IOPC is not fully compliant with the new General Data Protection Regulations (including those relating to suppliers acting as data processors) it will be open to legal challenge from data subjects and investigation by the Information Commissioner.</p>	<p>A review from legal team, Data Protection Officer and subject matter experts identified the highest priority areas of work for the IOPC to be legally compliant.</p> <p>Data Protection Officer worked closely with ICO single point of contact, keeping them updated on progress.</p> <p>Concerted activity was undertaken to successfully deliver the identified priorities.</p>	Averse	



Risk description	Principal mitigation	Appetite	Risk trend
<p><b>J</b> There is a risk that continuity of evidence may not be maintained during seizure, management and storage of exhibits.</p>	<p>Recruitment of a national Exhibits Manager who has responsibility to support Major Investigations.</p> <p>Improved tracking of off-site exhibits for retention and disposal purposes.</p> <p>Weekly dip samples taking place in all offices, results being quality assured by Exhibits Manager.</p>	Averse	
<p><b>K</b> Disclosure failures result in an organisational failure to comply with our statutory obligations under the Criminal Procedures and Investigations Act 1996 (CPIA) and/or a failure to provide disclosable material for Coronial and misconduct processes.</p>	<p>A project was established with the objective of transforming the IOPC's approach to managing disclosure. The project team are working in tandem with a range of operational stakeholders to improve our capability in disclosure.</p> <p>The Project has delivered a new document management and quality assurance process, new ops manual guidance and training for all staff.</p> <p>A National Disclosure Lead has been appointed.</p>	Moderate	
<p><b>L</b> We are unsure if we will be able to deliver our Strategy if our funding is significantly reduced following a Comprehensive Spending Review.</p>	<p>We had an efficiency plan that identified savings up until March 2022.</p>	Moderate	

Risk description	Principal mitigation	Appetite	Risk trend
<p><b>M</b> The planned benefits of ICT disaggregation are not delivered.</p>	<p>Programme assurance intervention from Home Office.</p> <p>Increased focus on financial performance monitoring &amp; forecasting of disaggregation activity.</p> <p>3rd Party review of Disaggregation Strategy.</p>	Moderate	
<p><b>N</b> Due to the impact of COVID-19 on the organisation's business planning processes, and its potential effects on the assumptions we have made, there is a risk that we are unable to achieve our performance targets, deliver our One Plan commitments and therefore achieve the planned efficiencies within the anticipated timescales.</p>	<p>The development of the benefits picture for Future Design contained detail around the financial and efficiency benefits based on information from the pilots</p> <p>Benefits of Future Design set out in the Programme Business case presented to Management Board.</p> <p>2021/22 Business Plan completed and signed off by Unitary Board.</p>	Moderate	
<p><b>O</b> If IOPC ICT services, equipment, data assets or suppliers are breached or compromised by cyber threat actors.</p>	<p>The IOPC Cyber Strategy.</p> <p>Operational cyber risk management process, including maintaining a cyber risk register.</p> <p>Cyber annual programme of work.</p>	Moderate	

Risk description	Principal mitigation	Appetite	Risk trend
<p><b>P</b> We may be subject to enforcement action, regulatory action and civil litigation for non-compliance with GDPR because our current records management capability is at a low level of maturity and not fit for current purpose. Additional work is also required on our processes for Data Breaches and DPIAs.</p>	<p>Information assurance board provides oversight for information management including record management.</p> <p>ICT are working with system owners to ensure that records management requirements are factored into the design of new or upgraded systems.</p> <p>Annual Mandatory training for corporate records management training.</p>	Cautious	
<p><b>Q</b> There is a risk that poor staff morale, along with a pay-freeze, may contribute to reduced staff retention rates particularly in certain (geographic) areas &amp; roles. In addition, the lack of a current staff survey reduces our ability to both understand the concerns of our workforce and accurately assess the levels of morale.</p>	<p>Leadership Network development programme.</p> <p>Operational Team Leader support</p>	Moderate	

Risk description	Principal mitigation	Appetite	Risk trend
<p><b>R</b> There is a risk that the introduction of a hybrid working model is not successful or is implemented poorly and that it may also reduce estate/office attendance and usage.</p>	<p>“Hello Hybrid” – Learning &amp; Development team’s response to hybrid working.</p> <p>Negotiations with Government Property Agency regarding Canary Wharf Office.</p> <p>Regular communications to staff, on Intranet along with internal news items etc.</p>	Moderate	

Key for risk appetite definitions

Appetite	Definition
Seeking	Will take justified risks
Open	Will take strongly justified risks
Moderate	Preference for safe delivery
Cautious	Extremely conservative
Averse	Avoidance of risk is a core objective

The following table shows the 12 risks remaining on our strategic risk register at the end of the year (the letters relate to the table above) and illustrates the impact of the mitigating actions on those risks. The white letters reflect the gross or original level of risk and the black letters show the net or remaining risk once effective mitigation has been applied. Risks that have the same gross and net risk score will also be further examined as part of the update of the risk appetite to identify additional activity and a review of the current scoring.

<b>E</b>	<b>G</b>	<b>B E G</b>	<b>B K</b>	
<b>A</b>	<b>G</b>	<b>K L L</b>	<b>A P Q Q</b>	<b>F F O P</b>
<b>A</b>	<b>A</b>	<b>R</b>	<b>O R</b>	<b>D D</b>
<b>A</b>	<b>A</b>	<b>A</b>	<b>A</b>	<b>A</b>
<b>A</b>	<b>A</b>	<b>A</b>	<b>A</b>	<b>A</b>

**Key**

White letters reflect the gross or original level of risk.

Black (or blue) letters show the net or remaining risk once effective mitigation has been applied.

- A** The IOPC may be subject to civil compensation claims or claims of misfeasance in a public office against staff
- B** High-profile case(s) may attract significant negative national media attention
- D** Parts of the wider criminal justice system that are not directly controlled by the IOPC may underperform.

- E** Significant external criticism from a number of areas such as HASC, stakeholders connected to high profile cases including Operation Midland and the Hillsborough trials.
- F** The outputs of Super Complaints will not meet expectations.
- G** The outcome of the Cabinet Office review leads to external criticism.
- K** Disclosure failures result in an organisational failure to comply with our statutory obligations under the Criminal Procedures and Investigations Act 1996.
- L** We are unsure if we will be able to deliver our Strategy if our funding is significantly reduced following a Comprehensive Spending Review.
- O** ICT services, equipment, data assets or suppliers may be breached or compromised by cyber threat actors.
- P** We may be subject to enforcement action, regulatory action and civil litigation for non-compliance with GDPR because our current records management capability is at a low level of maturity.
- Q** Poor staff morale, along with a pay-freeze, may contribute to reduced staff retention rates particularly in certain (geographic) areas & roles.
- R** The introduction of a hybrid working model is not successful or is implemented poorly and that it may also reduce estate/office attendance and usage.

# Performance analysis

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We published our Strategic Plan 2018-22 in November 2018 and each year publish an annual business plan. This section describes our progress against the priorities set out in our 2021/22 Business Plan.

## Priority 1: to work with others to improve the police complaints system

### What we said we would do

We will work to improve all parts of the complaints system – both our own work and that carried out by others.

### What we hoped to achieve

The police complaints system delivers impartial, fair and evidence-based outcomes in a timely way.

## Measuring progress against our aims

### We aimed to:

#### Decide on the mode of investigation for 80% of cases referred to us within three working days

We received 5,423 referrals from appropriate authorities in 2021/22 – a 16% increase on 2020/21. Despite this significant increase, we achieved our three working day target for 82% of referrals, on par with last year's performance.

#### Complete 85% of investigations within 12 months (excluding major investigations)

In 2021/22, we continued our aim to complete 85% of independent investigations (excluding major investigations) within 12 months. We completed 90% (375) of these investigations within 12 months, 5% above our target and similar to our performance last year (91%).

#### Complete 66% of investigations within 9 months (excluding major investigations)

Two new targets were introduced for 2021/22; one of these was to complete 66% of independent investigations (excluding major investigations) within nine months. In 2021/22, we completed 62% (257) of independent investigations

within nine months, below our target by 4% but similar to our pre-target performance of 63% last year.

### **Complete 35% of investigations within 6 months (excluding major investigations)**

The second of our new targets was to complete 35% of independent investigations within six months, excluding major investigations. We achieved this target in 2021/22 with 35% (145) of our core independent investigations completed within six months.

### **Review locally investigated death or serious injury cases within an average of 30 working days from the date all background papers are received by the IOPC**

All death or serious injury matters (DSI) that involve police officers or staff must be referred to the IOPC. If we decide that the matter should be locally investigated by the police force, and the force decides that there was no evidence of criminality or indication of behaviour justifying disciplinary proceedings, they must send a copy of their investigation report to us for review. We are only able to start a review when all supporting material has been received from the police force.

In 2021/22, we reviewed 962 police force investigation reports following their investigation into a death or serious injury. On average, we took 29 working days to complete these reviews from receipt of the supporting documents.

### **Decide all reviews within an average of 50 working days from the date all background papers are received by the IOPC**

In 2021/22, we received 1,643 reviews. Our target was to complete investigation and other handling reviews within an average of 50 working days from receiving the supporting documents. We achieved an average figure of 80 working days.

## **We monitored and responded to:**

### **The proportion of reviews we uphold when members of the public are unhappy with how police forces have handled their complaint**

Under the new system of reviews, we assess whether the handling or final outcome of a complaint was reasonable and proportionate. Reasonable and proportionate means doing what is appropriate in the circumstances, taking into account the facts and the context in which the complaint has been raised, within the framework of legislation and guidance.

In 2021/22, we decided that the outcome of 33% of valid reviews (370 out of 1,117) was not reasonable and proportionate. In this situation our options include: making our own findings; directing that the complaint should be re-



investigated; making a recommendation that an individual serving with the police should attend misconduct or gross misconduct proceedings; or making a recommendation with a view to remedying the dissatisfaction expressed by the complainant concerned.

## Our work in 2021/22

When complaints against the police are made, the public should be assured that they will be dealt with robustly and fairly. It must also be understood that serious incidents and complaints about the conduct of police officers will be investigated impartially, that officers will be held to account for poor conduct, and that the police service will learn and improve.

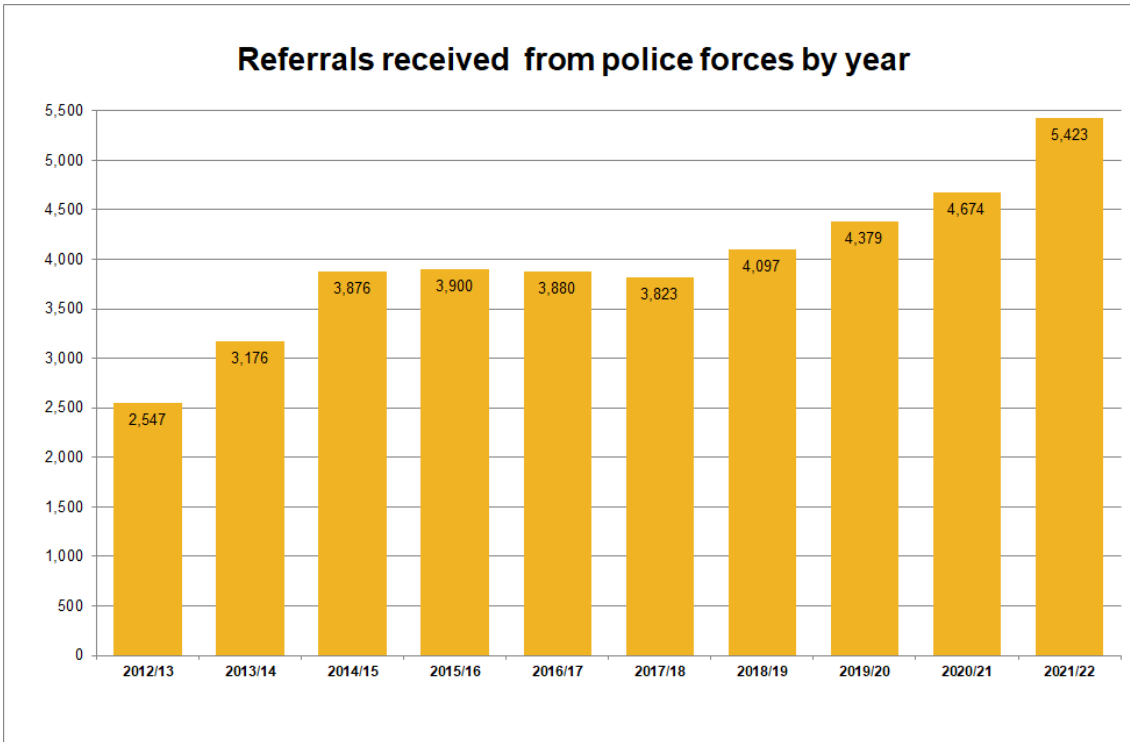
In 2021/22 we continued work to independently investigate the most serious incidents involving the police. We face challenges as the number of cases referred to us continues to rise year-on-year, with investigations becoming increasingly complex.

### Referrals

We reviewed 5,423 cases referred to us by police forces and determined whether, and how, these should be investigated.

The number of referrals we receive increased steadily each year since 2017/18, with this financial year marking the highest volume yet.

Of the referrals we received this year, 5,187 (96%) were mandatory, 236 (4%) were voluntary. Last year's figures were 4,382 (94%) mandatory, 286 (6%) voluntary, and six were matters that we called in (The IOPC may use the power to 'call in' where it requires any complaint or recordable conduct matter to be referred to it by the appropriate authority). Thirty-four of the referrals we received this year were from local policing bodies and concerned the actions of a chief officer. You can find out more about the matters that must be referred to us on our website.

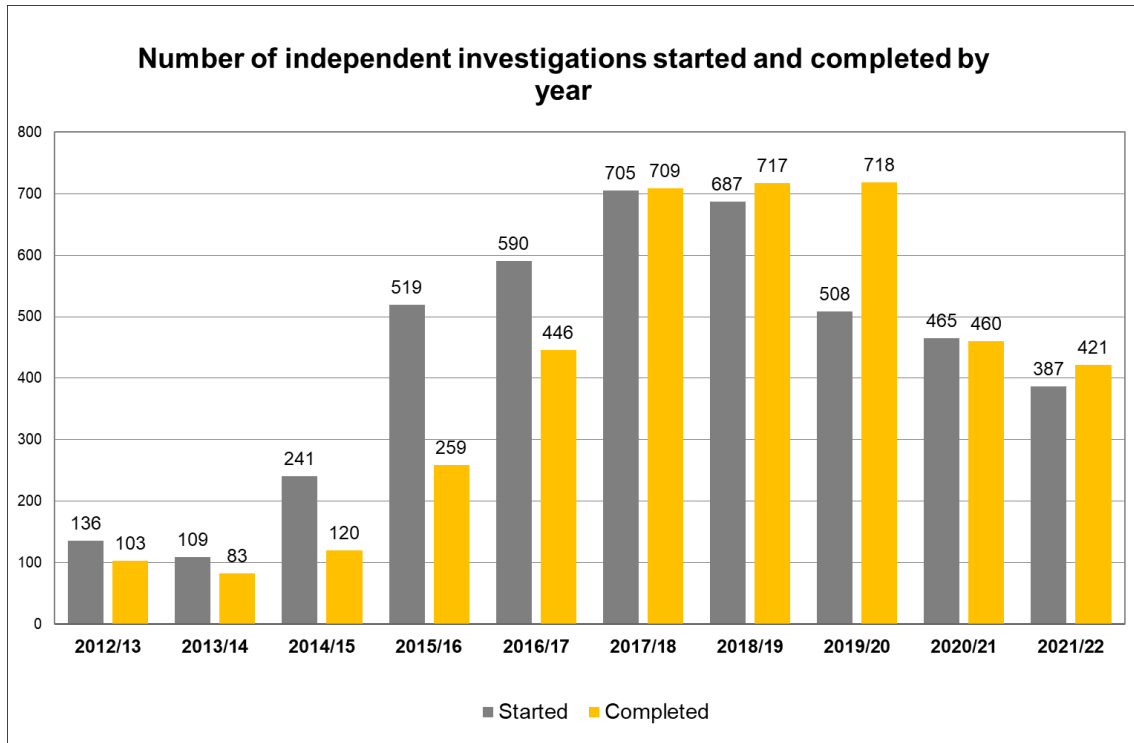


## Independent investigations

This year we continued to separate major investigations from core investigations and aimed to complete 85% of our core independent investigations within 12 months. We also introduced targets to complete 66% of core independent investigations within 9 months and 35% within 6 months to further monitor our timeliness. We exceeded our 12 month target by five percentage points (90%, 375 investigations) and achieved our 6 month target (145 investigations); although our performance of 62% (257 investigations) was below our 9 month target, we performed similarly to last year (63%).

At the beginning of the year we had 312 active investigations with an average duration of 141 working days (around six and a half months). At the end of 2021/22, there were 261 active investigations with an average of 135 working days, over a week shorter in duration that at the start of the year. Only one of these investigations remains active from the caseload of 538 active investigations we inherited from our predecessor, the IPCC, on 8 January 2018.

The number of independent investigations we started reduced for the fourth consecutive year in 2021/22. We started 387 investigations this year, 17% fewer than the 465 started the previous year. We continue to focus on the cases that matter most to the public, including selecting those cases thematically, where independent investigation can add the most value and those that have learning opportunities to improve police practice.



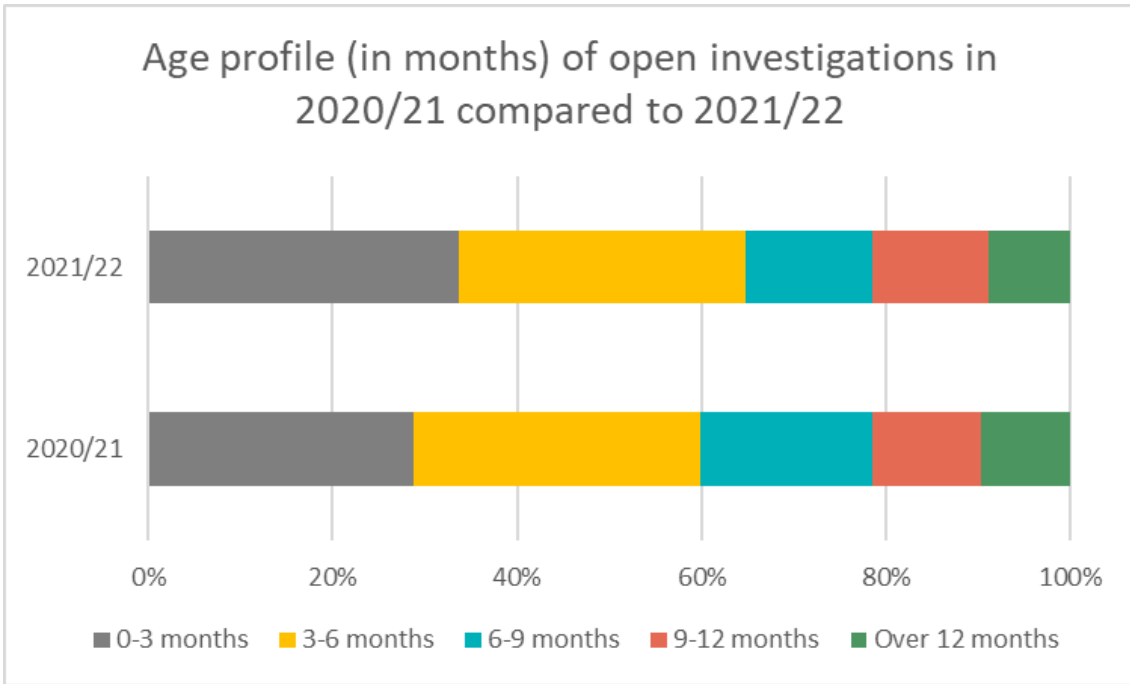
The rising complexity of cases has impacted the number of investigations for which we have capacity. For example cases regarding the abuse of power for a sexual purpose, or involving social media, which can have multiple complainants and subjects, and a high volume of digital evidence. In addition, we have a significant caseload where we have completed our investigation but are awaiting external outcomes such as a disciplinary hearing, a criminal trial, or an inquest. Many of these have been waiting over 12 months since our investigation was completed.

We completed 421 independent investigations in 2021/22, including six major investigations. The number of completed investigations this year decreased for the second consecutive year and was 8% fewer than in 2020/21.

### **Age of open caseload**

In addition to the average duration of our open investigations dropping to 135 working days of the open investigations at the end of 2021/22, 91% had a duration of less than 12 months and 65% had a duration less than 6 months. This shows improvement from the end of 2020/21, where 90% were under 12 months and 60% of our caseload had a duration under 6 months.

The proportion of active core investigations over 12 months in duration reduced to 8% (20 investigations), one percentage point lower than last year and substantially lower than the 17% over 12 months in 2019/20.



The average number of working days to complete our core investigations this year increased slightly by seven days to 184 from 177 working days last year, remaining under nine months. Alongside our completing 90% of investigations within 12 months, this reiterates the IOPC’s commitment to completing investigations within 12 months where possible.

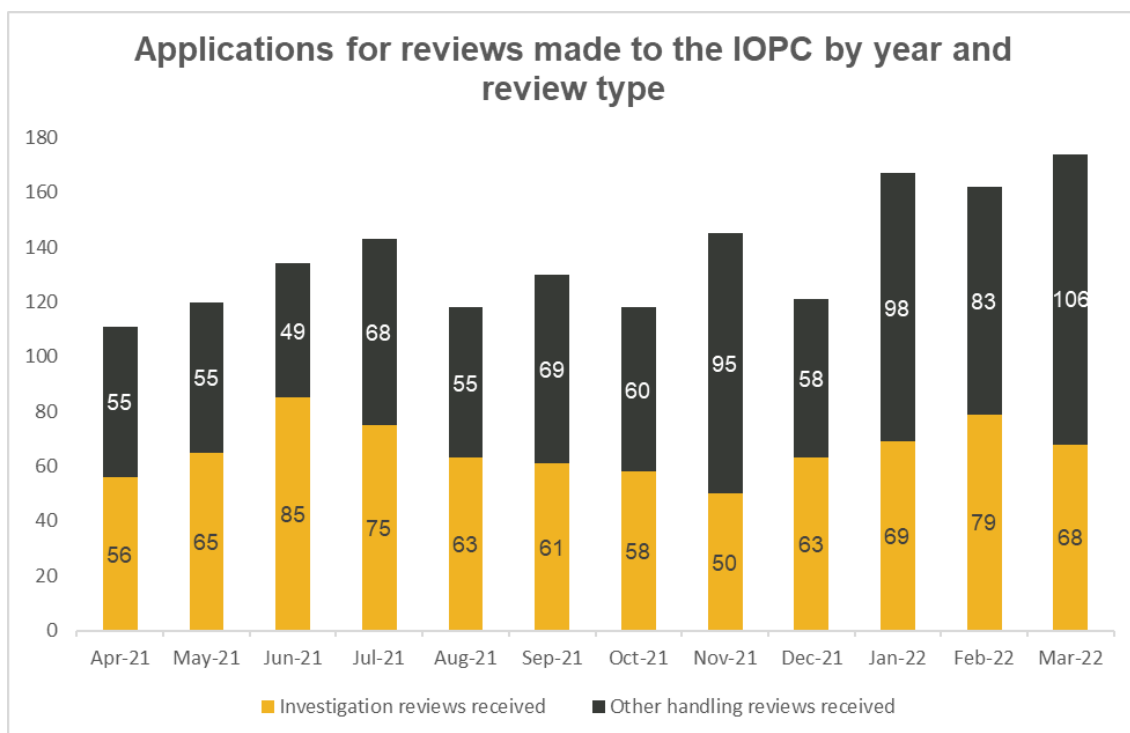
In 2021/22 we continued to investigate serious and sensitive cases that fall outside of our usual caseload but are of a thematic interest and concern to ourselves, the public and police forces. These thematic cases are selected with consideration of public interest where our involvement is likely to have an impact on improving confidence in policing, such as opportunities for learning, identifying best practice, or force-specific concerns.

This year we started 56 thematic independent investigations concerning abuse of power for a sexual purpose (APSP), domestic abuse, racial discrimination, mental health and road traffic incidents (RTIs). We also completed 85 thematic investigations in 2021/22, accounting for 20% of the investigations we completed this year.

**Reviews**

Where a complaint has been recorded under Schedule 3 of the Police Reform Act 2002, the complainant has a right to apply for a review of the outcome of the complaint. Reviews consider whether the outcome of the handling of the complaint is reasonable and proportionate. These reforms were implemented from 1 February 2020.

We received 1,643 reviews during 2021/22, with a particular increase in demand since November 2021.



Where we do not have enough information to decide on a review of a police force investigation, we can request that the force undertakes further work to gather additional evidential material. During the year we sought further work in thirteen investigation reviews.

In 2021/22 we completed reviews in an average time of 80 working days from the receipt of supporting documents, against our target of 50 working days. The change from appeals to the reviews process is clearly better for the service user, but it is more resource intensive for us. This has resulted in a growing backlog of cases which means that service users will have to wait 6 months for a decision. The PCCs, who work on ‘lower level’ reviews, are also finding reviews demanding.

We face a number of challenges on timeliness:

- the continuing impact of COVID-19 on staffing, despite workloads continuing unabated during and after the pandemic
- the complexity of review cases and we have had to become more proficient in the review process. We spend more time on engaging with complainants and investigating officers to discuss learning recommendations, remedies and commissioning further work.
- an increase in media (such as Body Worn Video and CCTV) and more allegations also add to the complexity of reviews
- under the reformed system the focus on learning can add time in consultation and internal quality assurance
- there has been a fundamental change in the decision-making focus of reviews towards “reasonable and proportionate” rather than the previous distinct grounds of appeal

- the need to continue to process cases under two sets of legislation (the IOPC continues to receive appeals each month, more than two years after the change in legislation)
- an increase in review volumes – a trend that we expect to continue

As a result of these challenges Management Board agreed to fund a “turnaround plan” to reduce the backlog of cases and keep up with new incoming reviews. This includes additional resources for Casework and a recruiting plan to bring in an additional 24 casework managers. This recruitment drive is already under way and will be an ongoing process.

Alongside recruitment we will be developing business improvements to create better ways of working and improve timeliness in a more sustainable manner over the medium and long term. We will be developing a number of business improvement work streams covering service user requirements, demand, process improvement, work organisation, people, structure and performance data.

Timeliness performance is expected to reduce further until December 2022 before performance stabilises and then improves from January 2023 as new staff are put in post, trained, and become fully productive.

## Oversight of the police complaints system

Our oversight activities during the year were influenced by the first full annual complaints data report covering the new system, and intelligence generated within the IOPC and across the complaints sector.

During the year we ran projects looking at two areas which are cornerstones of the complaints system reforms introduced in 2020.

### **Reflective practice**

Reflective practice was developed to provide a less adversarial, more collaborative approach to individual learning arising from complaints. It promotes the use of structured discussions between officers and their line managers to reflect on their experiences and the reasons behind complaints.

Through our data and intelligence we identified that reflective practice was not being used consistently or at the level for which the IOPC and others had ambitions when the complaints system changes were introduced. We have been working with a selection of forces across the country to gain insight into their experiences of using reflective practice, identify any barriers to its use, and to highlight effective practices for sharing across all forces. We expect the results of this work to be shared over the coming months and for additional guidance to be published in autumn 2022.

## **Reviews handling**

The system reforms gave Local Policing Bodies (LPB) responsibility for assessing a significant proportion of applications for review against the outcome of police complaints. The IOPC remains the review body for the most serious complaints, with those falling below the IOPC threshold being dealt with at a local level.

Handling the reviews applications at individual LPB level (Police and Crime Commissioners and mayoral equivalents) allows for greater local oversight and scrutiny of the complaints system. We identified that this could create risks, or the perception of risks, around the consistency of reviews handling. We have worked closely with the LPBs since before the changes to the complaints system were introduced, and have used these constructive relationships to work with a group of them to understand how reviews are handled outside of the IOPC. The findings from this project will inform our development of future activities in this area to support LPBs.

## **Practitioner workshops**

This year we ran programmes of workshops for LPBs, focusing on their review responsibilities, and complaints handlers responding to the expressions of dissatisfaction received from the public. Both workshops explored participants' understanding of the tests that need applying when deciding whether applications for review should go to LPBs or the IOPC, and the circumstances in which decisions to take no further action with complaints may be reasonable, or whether more meaningful, proportionate responses should be provided. Additional subjects relevant to the discrete roles of each group were also discussed.

Participation and engagement with the workshop content was excellent across the groups we worked with. The workshops gave us a platform to increase the likelihood of a common understanding and application of the complaint system thresholds and guidance across our complaints handling stakeholders. They also provided an opportunity for peer discussions, and to discuss the novel and innovative practices that individual LPBs and forces have implemented and benefited from.

Feedback from the attendees reinforced the value of the workshops, with the vast majority of survey respondents confirming their knowledge of the topics covered had improved, that the topics chosen were applicable to their roles, and that they would attend future workshops. We will use all of the feedback received to inform future workshops.

## Working with young people and the Youth Panel

In 2021/22 The Youth Panel published their second report which contained a number of recommendations for the IOPC and wider policing sector across five themes. These were: Judgement and Lack of Understanding; Discrimination and Marginalised Groups; Excessive Force and Escalation; Trust and Accountability; and Views on the Complaints System.

The Youth Panel have been working alongside IOPC staff to deliver on their recommendations. This work has included the Youth Panel conducting engagement sessions with youth groups and developing sessions with police forces to better understand the experiences and impact policing has on both groups, and to develop mutual understanding and identify areas for change.

The Youth Panel developed a social media campaign designed to raise young people's awareness of their rights in the police complaints system.

The Youth Panel have delivered internal staff training discussing equality issues and the impact of policing on young people.

The Youth Panel also submitted and presented evidence to the Home Affairs Committee reflecting their views on the police complaints system and the work of the IOPC.

## Referrals from other organisations under our remit

We are responsible for the way that certain complaints and conduct matters about chief officers, Police and Crime Commissioners (PCCs), and some non-police organisations are handled.

This includes:

- complaints or conduct matters referred to us by PCCs about the conduct of a Chief Officer (or Deputy Commissioner of the Metropolitan Police Service)
- serious complaints and conduct matters about PCCs, the Mayor's Office for Policing and Crime and their respective deputies which constitute or involve the commission of a criminal offence. Police and crime panels (PCPs) are required to refer these to us
- serious complaints against the National Crime Agency (NCA), including complaints relating to proceeds of crime activity
- certain types of serious complaints against Home Office staff carrying out some border and immigration functions (including those against staff contracted by the Home Office to carry out certain functions on their behalf)
- serious complaints against His Majesty's Revenue and Customs (HMRC) staff
- people acting as labour abuse prevention officers at the Gangmasters Labour Abuse Authority (GLAA)



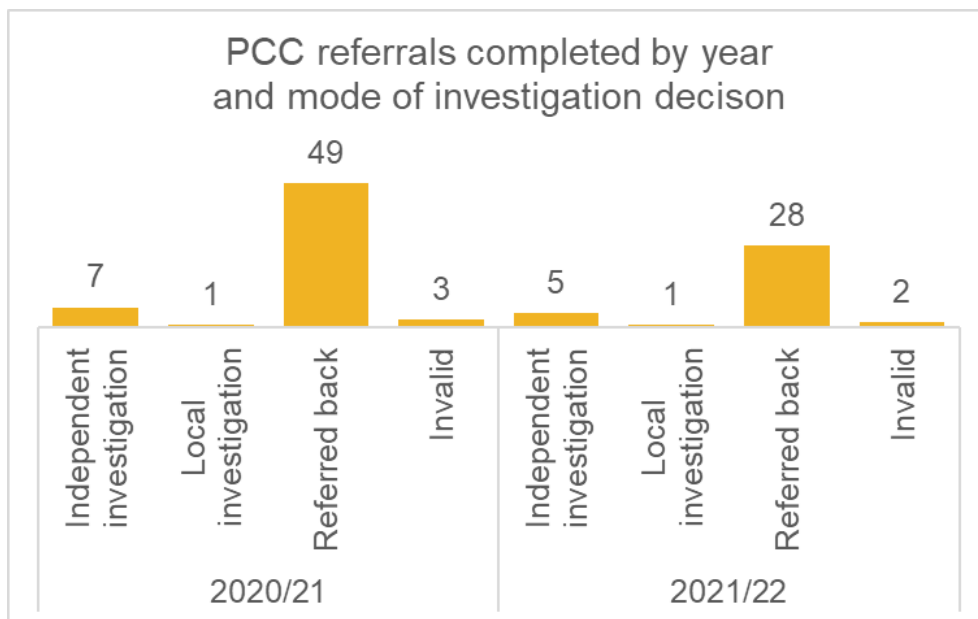
After receiving a referral or complaint, we assess whether to investigate the matter. We may decide that it does not need to be dealt with under the regulations, in which case the organisation can deal with it through internal processes or take no further action.

We aim for these organisations to learn from our work and improve their practice as a result.

### Referrals from PCCs

When referrals to the IOPC relate to a chief officer, different tests apply depending on whether the referral involves a complaint or a conduct matter. In 2021/22, we received 34 referrals from PCCs compared to 54 in 2020/21.

Our decision about whether the matter referred or should be independently investigated is made when we have completed our assessment of the matter referred. In 2021/22 we completed 36 referrals from PCCs and, in the majority, we decided that the matter did not need to be investigated and referred it back to the PCC.

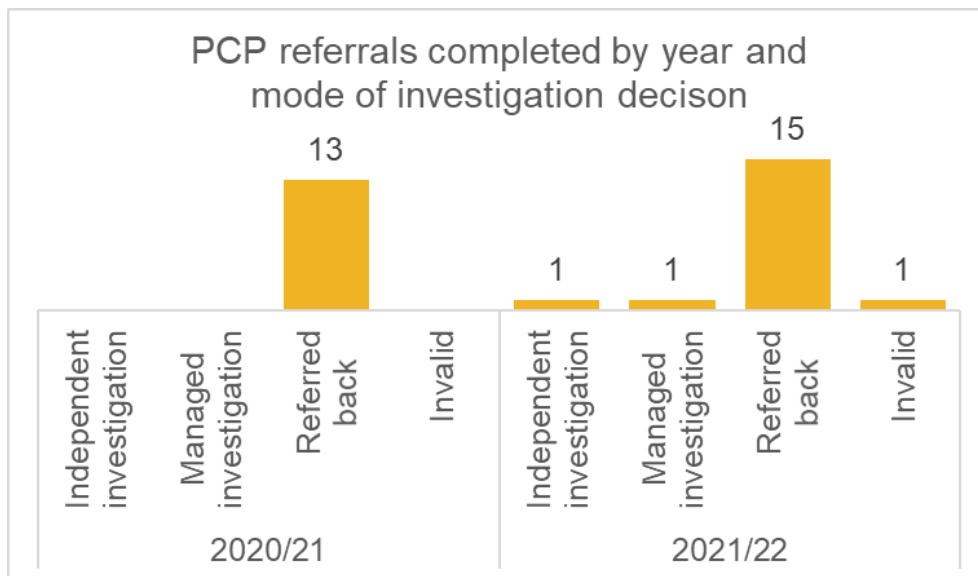


### Referrals from PCPs

If a referral is about a PCC or the Mayor's Office for Policing and Crime (MOPAC) and their respective Deputies, or any other person appointed to perform the role of PCC or deputy PCC, the referral will be received from the PCP.

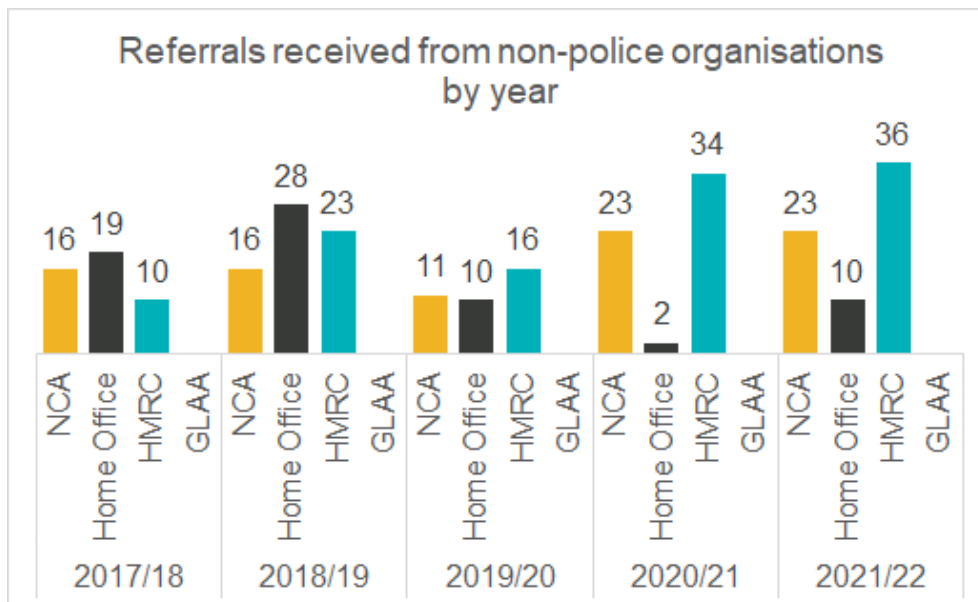
We received 16 referrals from PCPs in 2021/22, an increase on the previous year when we received 12.

Of the PCP referrals we completed in 2021/22, most continued to be referred back to PCPs to handle the matter in whatever reasonable and proportionate manner it determined.



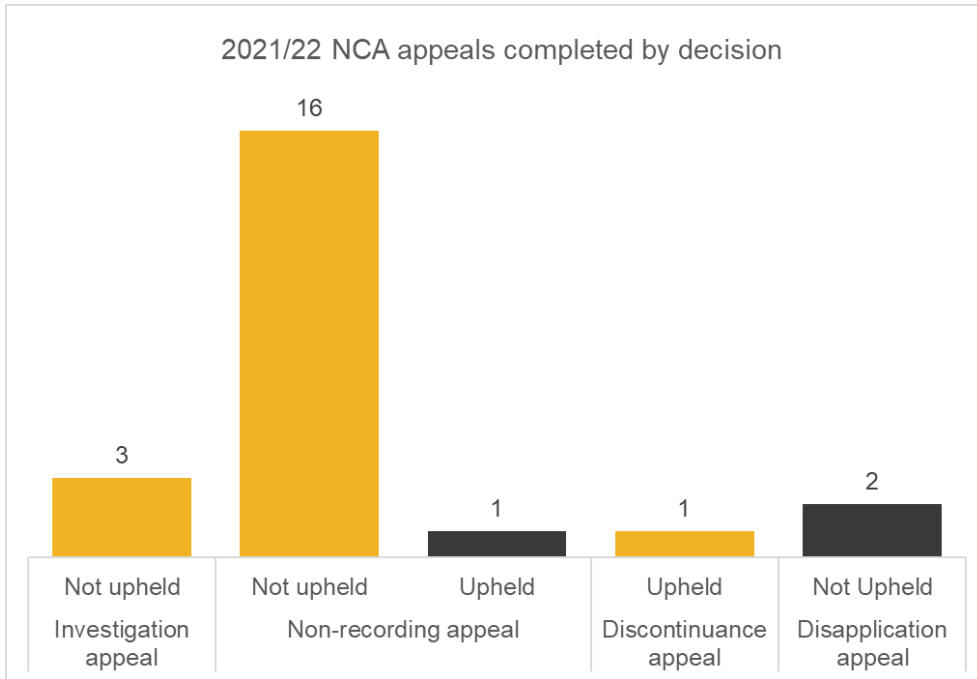
### Referrals from non-police organisations

The chart below shows the number of referrals received from non-police organisations over the last five years.



### NCA appeals

The chart below shows the outcomes of NCA appeals completed by the IOPC in 2020/21 broken down by appeal type.



### HMRC appeals

Between 1 April 2021 and 31 March 2022 we finalised two HMRC investigation appeals, one was not upheld and one was invalid.

### Work with the GGLA and the Home Office

There were no appeals against the Gangmasters and Labour Abuse Authority (GGLA) or the Home Office in 2021/22.

## Priority 2: to improve policing by identifying and sharing learning from our work

### **What we said we would do**

We will focus our work on areas of concern to both the public and police and work with partners to share our learning to improve policing and protect the public from harm.

### **What we hoped to achieve**

Our recommendations lead to improvements in policing and prevent harm to the public.

## Measuring progress against our aims

### **We aimed to:**

#### **Publish an annual Impact Report providing evidence of the difference we have made in improving policing and the police complaints system**

We published our third Impact Report in September 2021, outlining how our work makes a difference and improves public confidence in policing. The report includes examples of how we use learning from our work to influence changes in policing, ensure accountability and support best practice. To accompany the Impact Report we produced a short video based on the report and a presentation which we shared with stakeholders.

Our 2020/21 Impact Report has received 263 downloads on our website.

#### **Increase to 95% the proportion of stakeholders who agree that our Learning the Lessons magazine is a helpful tool to drive change in police policy**

65 percent (13) respondents to our reader survey said the magazine is a useful tool to help drive change to policy and practice. Information about our Learning the Lessons magazine is provided on page 47.

Owing to unforeseen circumstances, only one issue of the magazine was published in 2021/22. This means that the sample size was significantly less than the previous year and therefore does not provide a reliable comparison.

## **We monitored and responded to:**

### **The proportion of learning recommendations that are accepted by police forces**

Information about our learning recommendations is provided on page 49.

### **The proportion of stakeholders that think the IOPC is effective in raising standards in police forces**

Our 2021/22 stakeholder research was carried out with 99 police stakeholders, 49 police accountability stakeholders and 88 non-police stakeholders. Of those who participated, 51% of police stakeholders, 67% of police accountability stakeholders, and 47% of non-police stakeholders thought that the IOPC was effective in raising standards in police forces.

### **The proportion of stakeholders that think the IOPC is effective at ensuring police forces learn from complaints**

The data below shows the results of our 2021/22 stakeholder research. Of those who participated, 57% of police stakeholders, 61% of police accountability stakeholders, and 45% of non-police stakeholders thought the IOPC is effective at ensuring police forces learn from complaints.

The recent context of policing in the UK has impacted stakeholder opinions of the IOPC's effectiveness. Most stakeholders believe that the IOPC has made sharing learning a key priority and is very good at producing learning materials such as reports and bulletins. However, stakeholders think there is more to do to embed learnings throughout police forces and engage with the public.

## **Background to this priority**

We continued to focus on identifying and sharing learning during 2021/22. Complaints from the public and the serious incidents we investigate offer opportunities to understand how policing can be improved to prevent these issues happening again. Changes made as a result of learning ultimately improve the police service for everyone and protect the public from harm.

We work closely with others such as His Majesty's Inspectorate of Constabulary, Fire and Rescue Services (HMICFRS), the College of Policing (CoP) and police and crime commissioners (PCCs) to develop collective priorities, share learning, and create collaborative work programmes that promote improvements.

## Our work in 2021/22

### **Making an impact through sharing learning**

Making recommendations during the course of our investigations and casework is one way in which we help to improve policing practice and public confidence in policing, both locally and nationally.

During 2021/22 we made 180 recommendations which were shared with recipient forces in England and Wales, or directed to national organisations, such as the National Police Chiefs' Council (NPCC) and the College of Policing.

Of these, 141 were issued under Paragraph 28A of Schedule 3 of the Police Reform Act 2002. Where a recommendation is issued under this power the recipient is required to provide a response. Out of the 122 recommendations issued where a response has been received, 93% (113) were accepted.

Throughout the year, we continued to support our people to develop in this area. Some highlights of this work included:

- Launching new e-learning packages for staff to help develop their knowledge of the process for identifying and developing effective learning recommendations.
- Continuing the work of our network of recommendations champions who form our recommendations operations practitioner group, and provide expertise and guidance around recommendations.
- Refreshing our guidance for staff on the recommendations process, including new hints, tips and resources to help improve the quality of recommendations and their impact on policing.
- Delivering a series of virtual sessions for staff to help improve their use of our organisational learning recommendations tracker - an internal tool used to record and track the development of recommendations.
- Developing the knowledge and skills of the Policy and Engagement Team who provide advice to recommendation creators, through weekly drop-in sessions for the team to discuss proposed advice and seek feedback.
- Continuing our programme of ongoing data-cleansing work to help improve the quality of data recorded in our organisational learning recommendations tracker.
- Continuing to improve our recommendations dashboard which helps managers track the number of recommendations in development and being issued.

Our 2021/22 Impact Report will include more information about the recommendations we made during this year and their impact. We expect to publish this in autumn 2022.

Our report on Deaths during or following police contact, Statistics for England and Wales 2019/20 was published last July. We expect to publish the report for 2021/22 in September 2022.

Anonymised investigation summaries published on our website also provide details about our investigations, including the evidence we gathered, outcomes for the officers and staff, and details of any learning identified. Investigation summaries help to increase public confidence by showing we are transparent about what we investigate, and about the outcomes of our investigations.

Our Learning the Lessons magazines support police forces to improve police policy and practice. Each edition includes a series of short, anonymised case studies. The magazines also include questions for policy makers and managers, and police officers and staff to consider learning opportunities from real examples identified through our work. We also publish a more detailed learning report for each case included in the magazine to share information about local and national learning recommendations issued, and action taken by the relevant police force.

In September 2021, we published Learning the Lessons 39, our first to focus on child sexual abuse (CSA). This issue included contributions from our strategic lead for child sexual abuse, the NPCC lead for child protection and abuse investigations, and the College of Policing. It included 10 case studies and articles on:

- the IOPC's work around CSA
- protecting children from harm
- police first responders to a report of rape or sexual assault
- improving the police response to child abuse and exploitation
- collecting emerging practice around child sexual abuse interventions
- the long term impacts of child sexual exploitation
- the work of the Children's Society
- inspecting the effectiveness of child protection work
- child sexual abuse and children's human rights: the role of the Children's Commissioner for Wales

We seek contributions and input from a range of contributors and have an advisory panel of around 100 members. Panel members make an important contribution to the magazine, providing feedback on drafts, and suggesting articles and features. In addition, we have a 'Key Stakeholder Review Team' whose members represent organisations including the College of Policing, the Home Office, HMICFRS and the Police Federation of England and Wales.

Throughout the year we have been working to develop issues on abuse of position for a sexual purpose (APSP), and call handling. The APSP edition was published in May 2022.

You can [read all our Learning the Lessons content on our website](#).

## Race discrimination thematic

During 2021/22, we continued our thematic work on race discrimination. This work is focused on identifying and sharing trends and patterns we see in our investigations and reviews to help drive real change in policing practice in this area.

### **Insights from this work:**

Many of our investigations and reviews with a potential element of race discrimination feature the use of stop and search. Stop and search is a legitimate policing tactic, and we recognise the value of having a power that allows officers to detain a person, who is not under arrest, to search them or their vehicle for an unlawful item. The powers have been described as an important tool in dealing with knife crime and drugs, in particular. However, its disproportionate use against people from ethnic minority backgrounds, particularly young Black men, has been a concern for many years and it remains one of the most contentious policing powers.

In April 2022, we published a national stop and search learning report. The report brings together evidence from our work, stakeholder engagement and published research to highlight concerns about transparency, legitimacy, scrutiny, and disproportionality that must be considered and addressed by the police service and others.

We made 18 recommendations to a range of national organisations in response to the issues identified in our report. These recommendations, and the evidence presented within them, provide an opportunity to address some of the issues that can undermine trust and confidence in police use of stop and search when these powers are not seen to be used legitimately, fairly and without discrimination.

You can [read our national stop and search learning report here](#).



## Example of the impact of our learning recommendations

In August 2020, we issued 11 recommendations to the Metropolitan Police Service (MPS) to improve their practice in relation to their use of stop and search powers. We published the MPS' response to our recommendations - all of which were accepted. You can [read our stop and search recommendations to the MPS here](#) and [the MPS response is available here](#).

We shared information about the recommendations to the 32 volunteer Stop and Search Community Monitoring Groups (CMGs) in London. These groups monitor all local stop and search issues including the numbers of stops, arrest rates, disproportionality, complaints and body worn video. In July 2021, we asked CMGs for their views about what had changed since our recommendations were published.

Many CMGs shared positive feedback and welcomed the recommendations. Changes reported by CMG members included:

- Improved data sharing between the police and the CMG on handcuff use.
- Increased awareness and training that the smell of cannabis as the sole grounds to search is insufficient.
- Viewing body-worn-video footage along with 5,090 stop slips and talking to the community about the impact of the powers.
- Focus on attitudes during searches, de-escalation and officer safety training reducing confrontation.
- More complete sets of grounds reported, and fewer single issue causes for stops.
- A commitment to improved supervision and development.

## Disproportionality in the use of Taser

Concerns about race discrimination and disproportionality are among the issues most commonly raised by community groups and stakeholders in relation to Taser use. In August 2021 we published a review of 101 independent investigations over a five-year period involving the use of Taser.

The review, which included analysis of existing data and research, and the views of a range of community groups and other stakeholders, found that Black people were disproportionately involved in our independent investigations involving the use of Taser.

We made 17 recommendations to a range of policing bodies, seeking improvements to national guidance and training, scrutiny and monitoring of

Taser use, and data and research. We warned that the use of Tasers by police risks losing its legitimacy in the eyes of the public if community concerns are not addressed through improvements to national guidance, training and scrutiny of Taser use.

You can [read our review of Taser investigations here](#).

## Super complaints

The IOPC has continued to work jointly with HMICFRS and the College of Policing on the investigation of super-complaints. The super-complaints system allows designated organisations to raise issues on behalf of the public about harmful patterns or trends in policing.

This year, the three organisations began a new investigation into a super-complaint about harms caused by ‘suspicion-less’ stop and searches and inadequate scrutiny of stop and search powers. They continued to investigate super-complaints about failures to address police-perpetrated domestic abuse and the police response to BAME victims of sexual abuse. They also completed investigations into super-complaints about the police response to victims of modern slavery and the police’s use of protective measures in cases involving violence against women and girls.

Following our completed investigations, we made recommendations to chief constables, the National Police Chiefs’ Council, Police and Crime Commissioners, the Home Office and the Ministry of Justice, aimed at improving the policing approach in these areas and ensuring that victims receive a consistently high level of service, support and safeguarding.

## Our work in Wales

The IOPC works across Wales with the same responsibilities for Welsh and English police forces. Our Director for Wales, Catrin Evans, is a Welsh speaker and has led regular engagement with police forces and the wider policing sector, including PCCs, HMICFRS, and the Crown Prosecution Service.

Our Wales Stakeholder Forum brought together policing and non-policing representatives and focused on areas of work including our Taser review. We shared good practice and discussed challenges and barriers encountered by young people when engaging with the police. We listened to feedback received from the IOPC Youth Panel following their peer to peer engagement with young people from across England and Wales. Drawing on the findings, we continue to work with all Wales’s police forces to improve accessibility and confidence of young people in policing.

We have held regular community group meetings with stakeholders whose advice, feedback and engagement has been invaluable. These community groups enable us to keep members informed about the progress of relevant high-profile investigations, listen to the concerns of local people, and address issues which are important to communities.

We continue to work with Members of the Senedd, including Jane Hutt, the Welsh Government Minister for Social Justice with responsibility for the policing portfolio, and with Members of Parliament and local councillors to explain our role and emphasise the importance of our independent oversight of the police complaints system.

Our relationships with the Wales Commissioner for Children, and with the Future Generations Commissioner, remain strong. We supported the IOPC Youth Panel to present at the Children's Commissioner for Wales's seminar on Children's Rights in Youth Justice and Policing.

We have maintained our good working relationship with the office of the Welsh Language Commissioner to ensure that we build on our compliance with the Welsh Language Standards, and strive to meet our Welsh language commitments under the Welsh Language Act 1993 and the Welsh Language Measure 2011. We remain committed to providing a good service to Welsh-speaking members of the public, and have developed new internal systems to ensure that our Welsh language services continuously improve.

## Priority 3: to improve confidence in police accountability

### What we said we would do

We will engage with a range of stakeholders and communities, focusing on those with the least confidence in policing, so they understand their right to complain and expect fair and just treatment in response to complaints and serious incidents.

### What we hoped to achieve

Those with low confidence in policing access and value the police complaints system.

## Measuring progress against our aims

### We aimed to:

#### Improve performance on the following key measures in our public perceptions tracker:

- the proportion of young people who are confident that the police deal with complaints fairly
- the proportion of the public from ethnic minority backgrounds who are aware of us

We regularly survey members of the public to assess their perceptions and awareness of the police, the police complaints system, and the IOPC. Our public perceptions tracker collects this data allowing us to track our performance throughout the year. In 2021/22 we ran three surveys across England and Wales. The results showed:

- 37% of young people surveyed were confident that the police deal with complaints fairly. This is the same as the previous year. (Total sample: 905 respondents).
- 57% of people from ethnic minority backgrounds surveyed said they are aware of the IOPC. This compares to 53% the previous year. (Total sample: 966 respondents).

The proportion of young people who are confident that the police deal with complaints fairly dropped in 2020/21, and this figure has not recovered in 2021/22. Overall confidence in police dealing with complaints fairly dropped to

41% in 2021/22. This suggests that recent events have impacted the confidence of the public as a whole to a similar extent, but that the decline in confidence has been more gradual in some demographic groups.

Awareness of the IOPC amongst those from ethnic minority backgrounds increased for the second year in a row. Awareness amongst these respondents has increased by almost 10% since 2019/20, when the figure stood at 48%.

## **We monitored and responded to:**

### **The proportion of stakeholders who think we are improving public confidence in the police complaints system.**

Figures from our 2021/22 survey show that 36% of police stakeholders, 45% of police accountability stakeholders and 40% of non-police stakeholders think we are improving public confidence in the police complaints system.

Stakeholders recognise that it is a difficult time for public confidence in policing, however all stakeholder groups view improving public confidence as an area where the IOPC could do more. Stakeholders think that the public has low awareness of the IOPC, but also that increased public awareness of the IOPC in recent high profile cases has decreased public confidence in policing more broadly.

We are not able to provide the percentage of complaints made by young people and people from ethnic minority backgrounds because the data for the full financial year is not yet available. We expect this information to be available later in October 2022.

## **Background to this priority**

Independent oversight of the police complaints system is vital. A police complaints system that is trusted by the public and the police is key to maintaining confidence in policing. Police officers have significant powers that can impact on people's liberty and lives and when trust and confidence is strained, crime is less likely to be reported and people are less likely to provide intelligence to the police.

It is important we demonstrate our independence by making impartial, fair and evidence-based decisions. This means we listen and consider the views of all those involved carefully, but our decisions are based solely on facts and available evidence.

An important part of our role is to provide community reassurance when a critical incident happens that might affect public confidence in policing or cause community tensions. In these situations, we provide a range of support – from talking to local community leaders to issuing media releases and engaging with

the local police force or PCC. Our Stakeholder Engagement Strategy 2019-22 set out how we listen to and build relationships with voluntary, community sector and advocacy groups representing the public, complainants and families, as well as engaging with our statutory and policing stakeholders. We have dedicated stakeholder engagement teams across England and Wales and continue to focus resources on building local and national relationships.

## Our work in 2021/22

### **Building awareness of the IOPC**

In 2020/21, research told us that 49% of respondents said they had heard of the IOPC. While there is still more to do to ensure the public understand our role and work, recent research indicates an increase, with 55% of respondents saying they had heard of the IOPC.

Media is an important conduit for building public confidence and helps raise awareness of our work, and the outcomes that follow our investigations. Last year we issued 241 proactive media releases about our investigations, thematic work and reports and we handled more than 2,198 media enquiries.

Our website is an important source for information about our work, and also a key channel for making a complaint. Our website includes information about both our own performance and outcomes from the police complaints system. Unless there are exceptional reasons, we publish each investigation report or an investigation summary on our website. During the year our site received over 637,000 unique page views.

Social media also provides a key channel for engaging with audiences. Through Twitter we currently connect with more than 29,000 followers, we have 3,600 followers on LinkedIn and we are beginning to increase our presence on Instagram.

### **Understanding awareness of the IOPC among specific groups**

In February 2022 we talked to people with lower confidence levels in the police; specifically young people and Black members of the public. We used qualitative research to explore their awareness of the complaints system and barriers to making a complaint, as well as testing existing IOPC reports and resources.

For this research we recruited people who felt that they were not treated fairly in their interaction with the police, so that we could go into as much depth as possible. Because of the current focus on violence towards women and girls we also conducted research with women who have lower confidence in the system. We will be looking at the findings to inform how best to engage with these people in the future.

## Community engagement work on critical incidents

This year we have successfully held several, large-scale, virtual awareness sessions with national organisations to build awareness of the IOPC and police complaints system. These include Victim Support, the Coroner's Support Service and Missing People. We were able to improve relationships, demonstrate our impact and dispel myths

Listening to stakeholders and communities remains a key focus of our work to help us understand the communities we serve. As we all adjust to new ways of working, our engagement work continues to adapt to the needs of our stakeholders with meetings being organised and delivered both online and in person.

By engaging our stakeholders, we continue to build trust and confidence of all groups, but particularly those with the lowest levels of trust in policing and the complaints system. Each of our regional Stakeholder Engagement Officers deliver engagement bespoke to the communities within our regions and in Wales to raise awareness of the IOPC and provide opportunities for communities to share their experiences of policing.

In 2021/22 we once again held over 300 community-focused meetings with diverse stakeholders, including community scrutiny groups such as IAGs, local government, religious groups, schools, community and advocacy groups, youth groups, ethnic minority background groups, Members of Parliament, equality councils, police forces, and staff from the offices of police and crime commissioners.

Many of these have been proactive engagement opportunities sought out by our Stakeholder Engagement Officers and some have related to ongoing IOPC investigations which are at various stages in the misconduct process.

## High profile investigations

### **Operation Begna**

On 21 August 2021 a mass shooting occurred in the Keyham area of Plymouth. 22 year old Jake Davison shot and killed five people and injured two others with a licensed shotgun before fatally shooting himself.

Following a referral from Devon and Cornwall Police, the IOPC investigated the police assessment of Mr Davison's application for a shotgun certificate in July 2017, as well as the police response to an assault by Mr Davison on two youths in September 2020. Following the assaults, Mr Davison's shotgun and certificate were removed in December 2020, but they were returned to him in July 2021 following a police review of his suitability.

The investigation is now complete and a report and findings have been submitted to Devon & Cornwall Police and the Coroner. The documents include our views on whether any of the individuals whose conduct we investigated may have a disciplinary case to answer.

We have also made a series of recommendations to help improve current firearms licensing arrangements both at a force and national level. We will not publish our report until the conclusion of the inquest, which is currently scheduled for January 2023.

## **Operation Hotton**

Operation Hotton investigated nine linked inquiries following referrals from the Metropolitan Police Service (MPS). The allegations stemmed largely from the conduct of police officers between 2016 and 2018 at Charing Cross Police Station.

The investigation was concluded during the 2021/22 reporting period, finding evidence of discrimination, misogyny, harassment and bullying.

Our 15 learning recommendations were published in January 2022, covering subjects including: measures to combat bullying and harassment; the downplaying of bullying and harassment as 'banter'; racism; the tolerance of misogyny and toxic masculinity; the failure to challenge and report improper conduct; support for officers in a stressful and potentially isolating environment.

## **Operation Turton**

On 5 June 2020 half sisters Bibaa Henry and Nicole Smallman attended Fryent Country Park, Wembley, along with friends to celebrate Ms Henry's birthday. The following evening, 6 June, multiple reports were made to the Metropolitan Police Service (MPS) raising concerns about the women's whereabouts, as neither had returned home or contacted family or friends following the party. The next day the deceased bodies of Ms Henry and Ms Smallman were found in the park. The MPS began a murder investigation and arrested Danyal Hussein, who went on to be convicted of their murder.

An anonymous allegation to the MPS indicated Police Constable (PC) Jamie Lewis, who had been posted at the scene, had taken pictures of the deceased bodies of Ms Henry and Ms Smallman and subsequently shared these with other officers on WhatsApp.

The matter was referred to the IOPC and we began a criminal investigation (Operation Turton 1). Another officer, PC Deniz Jaffer, was also identified as having taken and shared pictures to officers and members of the public. Both were investigated for misconduct in public office and gross misconduct.



During this investigation an additional six police officers were identified as having possibly viewed the photos or received them by sharing. We began an additional misconduct investigation, Operation Turton 2, into these officers.

In Operation Turton 7 we investigated an allegation that MPS officer PC Harry Chandler used discriminatory language in a WhatsApp chat with PC Lewis.

In December 2021 PCs Jaffer and Lewis were sentenced to 2 years 9 months imprisonment. During accelerated proceedings both officers were found to have breached multiple standards amounting to gross misconduct and dismissed. Both officers also submitted applications for leave to appeal against Sentence, which were dismissed.

PC Chandler was dismissed without notice in December 2021. Of the remaining six officers, we found three have no case to answer, whilst three are awaiting misconduct proceedings.

## Major investigations

### The Hillsborough investigations

97 Liverpool fans died as a result of the events that unfolded at the FA Cup Semi-Final between Liverpool and Nottingham Forest on 15 April 1989,. Hundreds more fans were injured, and countless people who survived have been left traumatised by the disaster.

In October 2012, one month after the publication of the Hillsborough Independent Panel (HIP) report findings, we launched an independent investigation into police actions in the aftermath of the disaster. This began the largest independent investigation into alleged police misconduct ever undertaken in England and Wales. The investigation's terms of reference include:

- alleged amendments to South Yorkshire Police officers' accounts
- allegations that misleading information was passed to the media, MPs, Parliament and the inquiries set up immediately after the disaster
- the role of West Midlands Police who had originally investigated the events surrounding the disaster

A second investigation by Operation Resolve was ordered by the then Home Secretary as a result of the HIP report. The investigation's terms of reference included the events that led up to the disaster, the early police response to the disaster itself, and the actions of other organisations involved, such as:

- the ambulance service
- Sheffield Wednesday Football Club (who hosted the game)
- the local authority

To ensure its independence, the elements of the investigation relating to the police have been managed by us to provide independent oversight and scrutiny.

While these two investigations were under way, a second inquest took place from March 2014 to April 2016, following the Attorney General's successful application to quash the verdicts of accidental death returned by the original inquests in March 1991. In April 2016, the jury returned a verdict of unlawful killing for the then 96 Liverpool fans who lost their lives. The Goldring Inquests concluded that the fans played no role in causing the disaster and were the longest running inquests in British legal history.

As a result of Operation Resolve's investigation, criminal charges were brought against Chief Superintendent David Duckenfield, the Match Commander on the day of the Hillsborough disaster. Following a re-trial in 2019, he was found not guilty of 95 counts of gross negligence manslaughter.

No charge was brought in relation to the death of Tony Bland, the 96th person to die. According to the law in 1989, no criminal charge relating to a death could be brought if the victim died longer than a year and a day after the acts alleged to have caused the death. The "year and a day rule" was abolished by legislation in 1996, but David Duckenfield was being prosecuted under the law as it applied at the time of the disaster.

The former Sheffield Wednesday Football Club Secretary, Graham Mackrell, was found guilty of an offence contrary to the Health and Safety at Work Act.

Following the death of Andrew Devine on 27 July 2021, as a direct result of the injuries he sustained at Hillsborough, an inquest found that it was "more likely than not that Andrew Devine was unlawfully killed, making him the 97th fatality from the events of 15th April 1989."

As a result of our investigation, a criminal trial started on 19 April 2021 and concluded on 26 May 2021. It was centred around the alleged amendment of witness accounts to the Taylor Inquiry in 1989, and was the first time anyone faced a criminal trial in relation to actions that took place in the aftermath of the Hillsborough disaster.

After the conclusion of the prosecution's case, the judge heard submissions by the defence teams. After considering these, the judge ruled that the case against all three defendants was to be dismissed. This was on the basis that the Taylor Inquiry was an 'administrative' proceeding, rather than a judicial one, and therefore the defendants could not have perverted the course of justice.

A comprehensive final report on the Hillsborough investigations will be published once all processes surrounding the investigations have been completed. This includes an extensive review process, legal checks and completion of the 'Salmon process'. This process gives individuals and organisations the opportunity to be made aware of, and respond to (if they so

wish), any criticism made in the report, and also prepare them for any exposure when it becomes public knowledge. [You can read more about the Salmon process here.](#)

In the interim, we will provide regular updates to families, complainants, the media, and other interested parties about the progress we are making. A date for the publication of the final report will be announced in due course.

## **Operation Linden**

Operation Linden is the IOPC investigation of a significant number of complaints and allegations relating to the police response to non-recent child sexual exploitation in the Rotherham area. It is our largest, most complex investigation after Hillsborough.

Operation Linden resulted in 91 separate independent investigations started between 2014 and 2018. The evidence considered dated back as far as the 1990s.

The operation investigated 265 separate allegations, upholding 43 of the 164 we made decisions on. The remaining 101 complaint allegations followed a different decision-making process because these related to named individuals from South Yorkshire Police whose conduct was under investigation.

We investigated the conduct of 47 officers: we determined that eight had a case to answer for misconduct and six had a case to answer for gross misconduct.

We are grateful to those complainants and survivors whose bravery in coming forward has enabled us to shine a light on the failings of the past. Their accounts were central to our work and their courage enabled us to make important recommendations which we hope will lead to lasting change. We made 13 learning recommendations and published a full report on the findings of the investigations and the outcomes in June 2022.

## **Understanding confidence among people from ethnic minority backgrounds**

Both internal and external research continues to indicate that young people and those from ethnic minority backgrounds have lower levels of confidence in the police complaints system, yet are still disproportionately affected by certain police powers, such as stop and search.

Race discrimination has remained the most prominent and recurring theme raised in discussions with stakeholders during the year, partly driven by our reactive engagement work around high-profile police incidents. Consistently, this is often referenced with stop and search, demonstrating a clear link between these areas.

The concerns raised were mirrored by the recommendations made in the IOPC national stop and search learning report which was welcomed by community stakeholders across the country.

## Our External Stakeholder Reference Group (ESRG)

Our ESRG includes external statutory and non-statutory stakeholders, such as representatives from charity and campaigning organisations, policing organisations and the Home Office. The group provides challenge and constructive feedback on our performance and key projects, acting as an informal sounding board to discuss specific pieces of work and themes to help improve policing practice.

The group held three online meetings this year, with excellent attendance at each. Throughout the year, the group provided feedback and advice on the development of the second IOPC Strategy. They also discussed and shared their views on our Youth Panel's report and how to improve young people's confidence in policing, and the early stages of both our race discrimination and violence against women and girls (VAWG) thematic work.

## Use of our report line

We operate a report line for police officers and staff to report concerns of wrongdoing in their workplace. It is for situations where wrongdoing reveals, or suggests, that a criminal offence has been committed, or where there is evidence of conduct that would justify disciplinary proceedings. The College of Policing also produces guidance on reporting concerns.

In 2021/22 our report line was contacted 33 times compared to 38 times during 2020/21. The majority of the concerns raised were about either corruption, discrimination, or the Professional Standards Department (PSD) failing to investigate a complaint. We have various options for dealing with calls to our report line. The action we take depends on the seriousness of the concerns raised, but we must obtain the caller's consent before passing any information to a police force.

When someone contacts our report line, we assess the information they provide. Most of the reports we received in 2021/22 were suitable for the relevant force to handle.

## Public interest disclosures

By law we are required to publish information about qualifying disclosures. A qualifying disclosure describes a situation in which a police officer or staff member passes on information, which they believe is in the public interest, that

another police officer or staff member is doing, or is likely to do, something wrong or criminal. You can [read more about qualifying disclosures here](#).

Item	Information for 2021/22
Number of qualifying disclosures	7
Number of qualifying disclosures where we took further action	7
Summary of action taken	<p>For four disclosures, we asked for consent to forward the relevant information provided to the police forces.</p> <p>Two disclosures were passed to our Intelligence Unit. The unit assessed the information and liaised with other teams about whether any action should be taken.</p> <p>None of the disclosures resulted in us conducting an independent investigation.</p> <p>One disclosure remains under consideration.</p>
Summary of the impact these disclosures had on our ability to perform our functions or meet our objectives	No impact

## Priority 4: to be an efficient and effective organisation

### **What we said we would do**

We will attract and retain a highly skilled, diverse workforce and provide them with a good working environment while continually improving to provide value for money.

### **What we hoped to achieve**

Our highly skilled, diverse workforce delivers an excellent service, which is value for money.

## Measuring progress against our aims

### **We aimed to:**

#### **Achieve a staff engagement score of 63%**

Although no score was recorded in 2020 due to the short notice that arms-length bodies would not be included in the Civil Service staff survey, the score for 2021/22 was 67%, which is 4% above what we hoped to achieve.

#### **% of our investigators who have been in post for at least 24 months are accredited**

For the financial year, the percentage of achieved accreditation was above target. Investigators achieving accreditation stood at 90.5% (210 investigators), exceeding the 80% target, this is comparable with the previous year (90%).

This is a particularly pleasing outcome given the challenges of the move to remote working and is a credit to the commitment of investigators themselves and our Learning and Development team who transformed the learning process extremely quickly.

210 investigators who had been in the post for more than two years were accredited, whilst 22 investigators were not accredited. Of the 22, nine had their learning paused and 13 were live. Five of the 13 investigators were either waiting to be made permanent in their post, had previously been told they were exempt, or were awaiting final IQA sign off. Eight investigators had paused due to paternal leave, long term absences, or secondments.

#### **Maintain staff turnover between 8% and 10%**

Despite staff turnover meeting target in 2020/21, this was not the case in 2021/22. In common with many organisations we saw turnover rise as COVID-

19 restrictions lessened, ending the year above the target range at 13.4%. It is important to note that voluntary turnover had grown throughout the year to 11.0%, therefore most of the staff turnover was attributed to people voluntarily leaving.

Of more cause for concern was the turnover rate of our highly trained and skilled Lead Investigators, where turnover was 18.6%. In Q4 we conducted a retention analysis and put together an action plan to deal with this issue, which is multi causal.

### **Not exceed 2.9% staff sickness absence**

Staff sickness absences continued to decline in 2021/22, falling to 1.41% compared to the previous year which was 1.48%. Over the past 2 years, the staff sickness absence figure had remained below the 2.9% target.

### **We monitored and responded to:**

#### **The proportion of our people, including managers and leaders, from ethnic minority backgrounds, including (as measured by our annual staff survey) managers and leaders**

In 2021/22, 17.2% (175) of staff were from ethnic minority backgrounds, 1.2% higher than in 2020/21. This was due to the growth of 13 employees from ethnic minority backgrounds during 2021/22 and was a strong increase compared to 2020/21 (162).

## **Our people**

### **Respect Policy and Know the Line**

Our long term project to ensure that every colleague lives our values was enhanced by the introduction of our Respect Policy and the associated required "Know the Line" training. Know the Line is an ongoing campaign that gives people the skills, knowledge and confidence to challenge inappropriate behaviour internally and externally. 95% of colleagues completed the initial training with further modules planned each year.

The Respect Policy sets out the organisation's approach to disrespectful behaviour encouraging colleagues to recognise and challenge it in the spirit of learning.

### **Wellbeing**

Sickness levels remain low but stress at work remains an issue for us because of the nature of our work. During the year we trained more colleagues as part of our stress and trauma response service STREAM and introduced a new non-

triaged counselling service so that managers could make a direct referral. We updated our approach to reasonable adjustments for colleagues with disabilities including a “passport” that is held centrally to assist colleagues who change jobs. We began a project to look at the long term impact of repeated access to traumatic images. We ran multiple campaigns focusing on different aspects of wellbeing to support colleagues who were largely working from home.

## **Equalities**

During the year we developed a new equalities strategy for both internal and external facing work. We continued to monitor the success of candidates from ethnic minority backgrounds at all stages of our recruitment process. 18.8% of candidates called for interview were from ethnic minority backgrounds compared to 14.8% last year. The number of colleagues from ethnic minority backgrounds improved slightly to 175 (17.1%).

During the year we launched our Aspiring Professional Programme, a four week paid internship where we used positive action to encourage applicants from under-represented communities. 75% of colleagues on the programme came from ethnic minority backgrounds with all 12 interns expressing a desire to join the IOPC either immediately or when their university studies came to an end. By the end of the year, five of our aspiring professionals had joined us.

Our allyship programme went from strength of strength. This is a self directed programme that enables colleague to improve their awareness of other cultures and perspectives.

## **Leadership Development**

Building on the development of our Leadership Charter during the year we began a leadership development programme starting with our Management Board. We used 360° feedback and interactive sessions to help leaders to develop their own bespoke leadership development action plans. This is the last building block of our programme of work to improve management and leadership which has included programmes of management training and an aspiring managers programme.

## **Learning**

Our Learning Management System has enabled the delivery of a wide range of new training materials that has enabled us to meet the challenge of developing the workforce throughout the periods of lockdown and will now support development as we move to hybrid working. We have adapted many of our traditional learning programmes to create “blended” learning that combines digital and in-person learning interventions.



## **Hybrid Working**

During the year we consulted widely about our future approach to hybrid working and adopted business needs frameworks that communicates the kinds of tasks we expect to be done in person at an IOPC workplace and those that are suitable for remote working. This is now rolling out supported by a new hybrid working policy.

## **Grievances and Restorative Practice**

We introduced an innovative new grievance policy that focuses on the use of restorative practice techniques to solve problems and build relationships. This was backed up with extensive training in restorative practice techniques delivered by our Quality and Service Improvement team.

## **Volunteering**

We replaced our temporary COVID volunteering policy with a new one that focuses on volunteering with organisations that enable better understanding of marginalised communities.

## **Responding to Coronavirus**

During the year we continued our successful response to the pandemic, offering emergency carers leave as needed and a range of wellbeing support. Colleagues reported that 92% felt safe and 90% felt we had responded appropriately to the pandemic with only 1% feeling that the IOPC response was inappropriate.

## **Transforming our ICT**

Staff satisfaction remains high, while our mix of in-house and third-party contracted services has continued to allow us to remain nimble, migrate away from legacy technology, and adapt to changes in the external environment.

The closedown of our previously outsourced provision completed in 2021/22 with the migration of our data centre and final delivery of the anticipated benefits. This now leaves us able to deliver increased focus on improving our systems and designing them to meet the needs of our users.

## **Complaints about us**

Many people who interact with us are dealing with stressful events, which means our staff often operate in difficult circumstances. Despite our best efforts, we recognise that things sometimes go wrong. To manage this, we have a complaints procedure.

During 2021/22 we received a total of 284 complaints compared with 305 complaints last year. This includes seven complaints against our Director General (DG), one complaint against non-executive directors (NEDs), and one complaint against the Senior Independent Director (SID). We dealt with 228 complaints within 20 working days and our average response time was 16 working days. We upheld or partially upheld 53 complaints, with 14 complaint investigations still in progress at year end.

Our Complaints and Feedback team handles complaints about us in line with our Complaints and Feedback Policy. Complaints about our service are assessed under this policy and, where appropriate, forwarded to the relevant line manager(s). The manager is asked to review the complaint and respond within 20 working days.

Where we assess a complaint as being sufficiently serious, we investigate it in line with our Disciplinary and Dismissal Policy. The outcome is then reviewed by the appropriate senior manager who decides on the most suitable course of action.

Where we identify learning from complaints, we share this internally to help shape and improve our service. Where the complaint relates to our Service Standards and we can do better, we make a record and take appropriate action.

Complaints against the Director General, Senior Independent Director and non-executive directors are dealt with under our Making Complaints about the IOPC Director General, Senior Independent Director and Non-Executive Directors Policy. These complaints are managed by the Head of the Private Office, who allocates an appropriate person to deal with the complaint, in line with the policy.

During 2021/22 we received nine complaints under this policy. These related to seven against the Director General, one against NEDs and one against the SID. This compares with seven complaints under this policy in the previous year (all against the Director General). All nine complaints were not upheld. We dealt with eight complaints within 20 working days and our average response time was 14 days.

## Sustainability report

This section sets out the IOPC's current impact on the environment taking into account greenhouse gas emissions, waste minimisation and management, water consumption, and sustainable procurement. This information meets the requirements of HM Treasury Guidance 2021/22, Sustainability Reporting Guidance.

There is no biodiversity action plan as this does not apply to our functions. The Government Greening Commitments annual report published by DEFRA does

not disclose detailed figures for the IOPC and therefore we have been unable to reconcile that annual report to the prior period figures shown below.

## The impact of the pandemic

COVID-19 has continued to have an impact on our sustainability data this year in comparison to 2019/20, although we experienced fewer lockdowns during 2021/22 than we did during 2020/21 and the figures reflect this. During the COVID restrictions many staff worked from home and only attended the office for essential business tasks and on welfare grounds. More recently we have introduced a Hybrid framework of working where staff attend the office on a “business need” basis.

We have continued to review and improve the accuracy of the sustainability data provided across our estate which has contributed to reductions in much of our data. An increased focus on the collection of data for our waste management schemes together with increase occupancy in our offices has led to an increase in waste volumes but across the organisation due to new ways of working we have seen a significant decrease in Energy purchased, which includes expenditure on travel. In 2021/22 there was one domestic flight and there were no international flights.

<b>Greenhouse gas emissions (tCo2)</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
Gross emissions scope 1	313	153	106
Gross emissions scope 2	662	861	204
Gross emissions scope 3	285	126	60
Total emissions	1,260	1140	370

Guide to types of emissions:

- Scope 1 emissions are from sources owned or controlled by the IOPC, such as vehicles and boilers.
- Scope 2 emissions are from energy consumed by the IOPC, but purchased from external suppliers, such as electricity.
- Scope 3 emissions relate to water consumed, paper purchased and official business travel (including international air travel which within the IOPC is negligible)

<b>Gas use</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
Kilowatt hours	1,089,547	999,183	285,307

<b>Kilograms of waste</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
Sent to landfill	6,567	40.2	0
Recycling	36,771	6,906.08	21,685
Incineration	440	-	707
Total waste	43,778	6,977	26,975

<b>Incineration energy recovery</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
Kg	-	-	4,583

<b>Water consumption</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
Cubic metres used	6,462	8,236	2,062
Expenditure on water consumption	£9,758	£12,437	£5,047

<b>Expenditure on energy and waste disposal</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
Energy purchased, including travel	£1,081,445	£417,952	£373,739
Landfill costs	n/a	n/a	n/a
Recycling costs	£16,685	£4,498	£8,449
Incineration costs	-	-	n/a

We do not have access to incineration costs, as they are included in landlord charges.

<b>Paper purchased</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
A4 boxes	660	143	154
A3 boxes	14	2	4

<b>Percent of vehicles categorised as ultra-low emission</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
Fleet cars	-	-	-
Hire cars	-	-	-

Our fleet of cars were all purchased prior to March 2021 and therefore do not meet the latest ultra-low emission standards, however 43% of our fleet cars are hybrid vehicles and through our service provider, Allstar's fuel card EcoPoint scheme, trees are planted based on fuel consumption and this year we have contributed to 878 trees.

<b>Sustainable construction</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>
Cost	n/a	n/a	-

There was no construction activity in 2021/22 and data is not available for prior years. At our offices we continue to focus on improving our carbon footprint and at our Warrington office, a recent review of lighting has led to the replacement of many of the lights (emergency, lift and external) with LED equivalents.

## Sustainable procurement

Our sustainable procurement policy is to ensure that we meet our needs for goods, services, works and utilities in a way that achieves value for money on a whole-life basis. By this we mean generating benefits not only for the IOPC, but also for society and the economy, while minimising damage to the environment. We use Crown Commercial Services (CCS) framework contracts for the majority of our procurement.

## Action taken during 2021/22 to improve the IOPC's sustainability performance

The nature of our investigative work means that there is rarely an alternative to using a vehicle and we know that they contribute to our greenhouse gas emissions.

Our ICT data centre has transitioned to a Crown Hosting data centre which provides a more sustainable footprint, promoting on its website that customers typically save 75% on electricity usage and reduce carbon emissions by 99.9% on relocated services (Crownhostingdc.co.uk). We have also moved to a cloud based storage solution (Microsoft Azure) which will reduce our carbon usage.

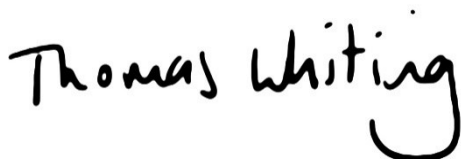
At our Canary Wharf office we have switched to a 100% renewable electricity supply from December 2021.

We continue to work with our stationery supplier to improve the sustainability of the products purchased and have recently switched to a core list of sustainable products and continue to look at other products we can purchase to reduce waste and single use plastic. During 2021/22 43% of all paper purchased was 100% recycled which is an increase from 21% during 2020/21.

## Our future strategy

We are committed to reducing our impact on the environment in line with the Greening Government Commitments (GGC) and will continue our efforts to limit our greenhouse gas emissions.

Our main key performance indicator for sustainability is to keep in line with GGC and report on the levels set by HM Treasury Guidance. We aim to keep our level of Co2 generated per employee at its current level or reduce it.

A handwritten signature in black ink that reads "Thomas Whiting". The signature is written in a cursive style with a large, sweeping 'T' and a long, curved tail on the 'g'.

**Tom Whiting**  
Interim Director General  
12 April 2023

# Section 2: Accountability report

## Corporate governance report

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### The Directors' report

The role of the Unitary Board, Committees and the Management Board are explained in the Governance statement elsewhere in this report.

### The Unitary Board

The members of the Unitary Board during 2021/22 are shown in the table below.

Name	Title	Notes
Michael Lockwood <sup>1</sup>	Director General	
Claire Bassett	Deputy Director General, Operations	
Katherine Cashell	Director, Strategy and Impact	
Tom Whiting	Deputy Director General, Strategy and Corporate Services	
Geoffrey Podger	Senior Independent Director	Left 7th May 2021
Julia Mulligan	Senior Independent Director	Started 7th May 2021
Deborah Bowman	Non-Executive Director	
Christine Elliott	Non-Executive Director	
Catherine Jervis	Non-Executive Director	
Bill Matthews	Non-Executive Director	
Rommel Moseley	Non-Executive Director	

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<sup>1</sup> Michael Lockwood resigned on 2 December 2022.

## The Management Board

The members of the Management Board during 2021/22 are shown in the following table.

Name	Title	Notes
Michael Lockwood <sup>2</sup>	Director General	
Claire Bassett	Deputy Director General, Operations	
Miranda Biddle	Regional Director – North East	Started June 2021
Liz Booth	Director, People	
Katherine Cashell	Director, Strategy and Impact	
David Emery	General Counsel	
Tom Whiting	Deputy Director General, Strategy and Corporate Services	

## Register of interests

A register with details of company directorships or other significant interests held by members of the Unitary Board and all the IOPC Directors is available on our website. It may be obtained in writing from the IOPC Governance Secretary at 10 South Colonnade, London, E14 4PU.

## Freedom of information and data protection

The IOPC complies with the Freedom of Information (FOI) Act 2000, the General Data Protection Regulation and the Data Protection Act 2018.

We have a well-established information rights team, which is the central point of contact for processing all requests for information. The team ensures that all requests are processed in accordance with current statutory obligations, internal policies and procedures. The team also provides advice, guidance and assistance to staff and managers about all aspects of FOI and data protection work.

The tables below show the trends in IOPC performance against the statutory deadlines.

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<sup>2</sup> Michael Lockwood resigned on 2 December 2022.



<b>FOI requests</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>
Number completed	227	226	240
Statutory deadline met	91%	93%	95%

## Data losses and information assurance

IOPC Information Asset Owners are responsible for managing and operating assets in compliance with our policies and for ensuring that controls are in place to manage risks appropriately. Data-related incidents involving the loss, theft or inappropriate disclosure of our information are investigated by business areas. The incident reports are reviewed by the data protection team, which decides whether they meet the threshold for reporting to the Information Commissioner (ICO). The Senior Information Risk Owner is briefed regularly on these issues and on the risks to be addressed through additional controls.

The tables below show the trends in IOPC performance.

<b>Subject access requests</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>
Number completed	211	229	248
Statutory deadline met	85%	81%	91%

The results for 2020/21 and 2019/20 have been revised following a review of underlying the data. In 2021/22 we implemented new processes and our performance improved compared to 2020/21 when, as a result of the COVID-19 pandemic, we experienced delays to office access for hard copy materials, and redaction of media in relation.

<b>Data-related incidents</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>
Number of incidents reported to ICO	3	3	1
Regulatory action required	-	-	-

## **Charitable donations**

Our staff organised fundraising events in support of a range of charities. Staff also made personal donations to charities as a result of gifts received during 2021/22. These are published in the Gift and Hospitality register [available on our website](#).

## Statement of the accounting officer's responsibilities

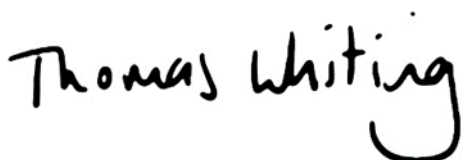
Under paragraph 17(1) of Schedule 2 to the Police Reform Act 2002, the IOPC is required to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction issued by the Secretary of State. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the IOPC and its income and expenditure, Statement of Financial Position, and cash flows for the financial year.

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

- observe the Accounts Direction issued by the Secretary of State, with the consent of the Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

For the year under review, the Home Office designated me, as Interim Director General, the Accounting Officer of the IOPC. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the IOPC's assets are set out in Managing Public Money published by HM Treasury.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the IOPC auditors are aware of that information. As far as I am aware, there is no relevant audit information of which the auditors are unaware.



**Tom Whiting**  
Interim Director General  
15 April 2023

# Accounting Officer's personal governance statement for the year ending 31 March 2022

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This Governance Statement relates to the Independent Office for Police Conduct (IOPC). I was appointed as Interim Director General (DG) of the IOPC, and as its Accounting Officer, on 4 December 2022. I was Deputy Director General throughout 2021/22 and I received a handover from my predecessor, Michael Lockwood, as well as briefings from Executive Directors, which included the appropriate assurances that the system of internal controls was sound and effective prior to my appointment as Accounting Officer. I also confirm that I have undertaken the relevant training as an Accounting Officer with public accountability.

## Governance framework

The governance framework comprises the systems and processes by which the organisation is directed and controlled. It enables the Unitary Board as the governing body to fulfil its statutory functions:

- to have in place appropriate arrangements for good governance and financial management (to encourage efficient and effective use of resources)
- to determine and promote the strategic aims and values of the IOPC
- to provide support and advice to me as the Director General in the carrying out of my functions
- to monitor and review the carrying out of such functions.

The framework assists me as the DG and the Unitary Board in preparing a joint strategy for the carrying out of our respective functions, which are reviewed annually. It also includes a jointly prepared Code of Practice. This addresses the relationship between my role and the Unitary Board, which must reflect the principle that the Director General is to act independently when making decisions in connection with the carrying out of his functions.

The system of governance, internal control and risk management is designed to manage rather than eliminate the risk of failure to achieve policies, aims and objectives. It can, therefore, only provide high, rather than an absolute assurance of effectiveness. The systems detailed in this statement have been in place for the year under review and up to the date of approval of the annual report and accounts.

I act in accordance with the IOPC Standing Orders, and I am accountable to Ministers and to Parliament. I have had meetings with the Home Secretary and Minister of State for Policing and the Fire Service throughout the year to date. The effectiveness of the organisation has been kept under regular review during

these meetings. Bilateral meetings were established with the Home Office's Senior Sponsor, and quarterly meetings with the Sponsorship Unit to discuss strategic, budgetary, and operational matters. No matters are discussed that could present a risk to the organisation's independence of operational decision-making.

The organisation's internal control framework is based on the review of regular management information, administrative procedures, including the segregation of duties, and a system of delegation and accountability. It is designed to manage risks to the achievement of objectives efficiently and economically.

The Unitary Board was supported by two Committees, each chaired by a non-executive director (NED). The Governance structure that operated in the period covered by this statement is shown in figure 1 and described in figure 2.

Figure 1



Figure 2

**Unitary Board**

<b>Chair</b>	<b>Attendance</b>	<b>Role</b>
Michael Lockwood (DG)	<p>Members: DG, All 6 NEDs, Deputy DG (Ops), Deputy DG (Strategy &amp; Corporate Services), Director of Strategy &amp; Impact.</p> <p>In attendance: General Counsel, Head of Finance, Head of Private Office Group, Governance Secretary.</p>	<p>Unitary Board is responsible for agreeing strategies and plans and determining the allocation of resources. Meetings of the Unitary Board enable the regular review of strategic plans and reporting against their achievement. The Unitary Board also periodically reviews the internal and external challenges facing the organisation and how it might best meet those challenges. There are standing items on our performance and financial position.</p>

**Audit and Risk Assurance Committee (ARAC)**

<b>Chair</b>	<b>Attendance</b>	<b>Role</b>
Catherine Jervis (NED)	<p>Members: 3 NED members. Catherine Jervis, Bill Matthews &amp; Christine Elliott.</p> <p>In attendance: DG, Deputy DG (Strategy &amp; Corporate Services), Head of Finance, Government Internal Audit Agency (GIAA) and National Audit Office (NAO). External Audit (BDO and Azets) and Home Office Sponsorship (as observer). Other relevant directors and staff as necessary, including the Governance Secretary.</p>	<p>The ARAC supports the organisation and the Accounting Officer in their responsibilities for issues of risk, control and governance, and associated assurance. The Committee also scrutinises the Annual Report and Accounts on behalf of the Unitary Board.</p>

## People & Culture Committee

Chair	Attendance	Role
Deborah Bowman (NED)	<p>Members: 3 NED members (Deborah Bowman, Rommel Mosley &amp; Julia Mulligan).</p> <p>In attendance: DG, Deputy DG (Strategy &amp; Corporate Services), Director, People, Governance Secretary.</p>	<p>The People &amp; Culture Committee agrees on behalf of the Board, the pay and reward strategy and the annual staff pay remit and agrees the pay remit submission to the Secretary of State for approval. The Committee also considers and advises on the DG's proposals regarding pay progression awards for each Director and makes recommendations on an annual equal pay audit. The Committee also provides scrutiny of the People Strategy, Health &amp; Safety matters, the effectiveness of the Staff Survey, any changes that would have a major impact on workforce planning and plans to develop a values-based culture.</p>

## Management Board

Chair	Attendance	Role
Michael Lockwood (DG)	<p>Members: DG, Deputy Director General Operations, Deputy Director General Strategy &amp; Corporate Services, Director S&amp;I, Director People, General Counsel, &amp; two Regional Directors.</p> <p>In Attendance: Head of Finance (monthly, not weekly), Head of Communications (weekly, not monthly), and Head of Private Office Group.</p>	<p>Management Board is responsible for the operational delivery of the organisation's business. It meets formally each month with more frequent touch-point meetings twice weekly. It receives regular reports on finance, performance, business planning and risk, to inform its decision-making.</p>

## **Board performance**

The Unitary Board came into existence on 8 January 2018. Terms of reference and membership have been agreed and the Unitary Board has completed an evaluation of its effectiveness over its fourth year. Our aim in doing so was to identify our collective strengths as well as ideas as to how we can work better together as a Unitary Board. The next step is for us to create a Board Development plan, designed to help us make changes to the way we work, building on what we already do well.

In accordance with the Standing Orders, meeting agendas and papers were made available in a variety of formats five working days before meetings. Papers provided sufficient information and evidence for sound decision-making, including reference to risk, financial, legal, external stakeholder, and any identified diversity implications.

## **Highlights of Board's Committee activities**

The role of committees is to support the Unitary Board in its responsibilities for issues of risk, control and governance. This is achieved by reviewing and monitoring the assurance given over these areas, and confirming the reliability and integrity of these. The areas reviewed by the committees during the year include the following;

### **Audit and Risk Assurance Committee (ARAC)**

- Strategic risk
- Internal Audit activity and recommendation monitoring
- Capital budget
- Complaints about the IOPC
- Legal case updates
- Financial forecasting
- Usage of the raising concerns policy
- ICT Programme Updates and Cyber Security
- Climate Change risk
- Annual report and accounts
- Government Functional Standards
- Counter Fraud

### **People & Culture Committee**

The People & Culture Committee replaced the Human Resources & Remuneration Committee from May 2021.

- Future committee focus and TOR
- Overview of People Directorate key priorities
- Future ways of working – post COVID-19
- Organisational culture



- Equality, Diversity & Inclusion strategy
- People Strategy
- Organisational Turnover & Strategy
- Hillsborough staffing and organisation
- Workforce assurance
- Review of Staff Survey

Each committee evaluates its work and produces an annual effectiveness report.

Figure 3 shows the attendance of Executive and Non-Executive Directors at Unitary Board and Committee meetings.

**Figure 3 - Unitary Board and Committee Members' Attendance**

Name	Role	Unitary Board	ARAC	People and Culture Cttee
Michael Lockwood	Director General	7/8		
Catherine Jervis	Non-Executive Director	8/8	4/4	
Bill Matthews	Non-Executive Director	7/8	4/4	
Deborah Bowman	Non-Executive Director	7/8		3/3
Geoffrey Podger*	Non-Executive Director	1/1		
Christine Elliott	Non-Executive Director	8/8	4/4	
Rommel Moseley	Non-Executive Director	8/8		3/3
Julia Mulligan	Non-Executive Director	7/7		2/3
Kathie Cashell	Director	8/8		
Tom Whiting	Deputy Director General (Strategy & Corporate Services)	8/8		
Claire Bassett	Deputy Director General (Operations)	7/8		

Figure 3 details attendance of members. The grey areas indicate that the named individual is not a member of the listed committee, but attends in their Executive role. I attended every meeting of ARAC and People and Culture Committee in my capacity as Director General.

\* Geoffrey Podger's term as Senior Independent Director was due to expire at the end of 2020/21. He agreed to a short extension until his replacement, Julia Mulligan, was able to take up her post on 7 May 2021.

## **Conflicts of interest**

The IOPC Conflict of Interest Policy requires all staff to declare any potential conflicts as they arise (note that our Non-Executive Directors are subject to the Cabinet Office Code of Conduct). In addition, investigations staff are precluded from working on investigations where they have prior interests. Our Conflict of Interest policy is deemed proportionate to the perceived risk to our impartiality.

A standing agenda item for Board and Committee meetings makes provision for attendees to declare any such interests. A single declaration was made during the year, the Senior Independent Director (SID) – Julia Mulligan declared potential conflict with her role as the Chair of the Police Advisory Board for England and Wales prior to the discussion regarding the work on duty of candour.

The register of interests for the members of the Unitary Board, General Counsel, Director for Wales, and Regional Directors is published online.

## **Corporate governance**

I have reviewed the Corporate Governance Code in place for central government departments. While being directed at ministerial departments rather than non-departmental public bodies, the Code provides best practice on corporate governance arrangements. Where they are considered to apply, the organisation has complied with the principles of the code.

## **Issues**

As in 2020/21, we have been managing and responding to the global pandemic throughout the financial year to date. This year we delivered one of our strongest operational performances to date which was testament to the robustness of our COVID response. This robustness has continued, and we have adapted our COVID working arrangements throughout the year as the national position has evolved. In Q1 and Q2 we drew on the lessons we have learned from managing the pandemic to lay out a long-term approach to hybrid working that is designed to enable high performance, deliver our strategy, and make us an attractive employer. The results of the work are embodied in our new Business Needs Framework.

In Q4 our COVID related staff sickness and absence continued to be an issue. Like many organisations we have seen changing employee expectations post restrictions, alongside a buoyant job market which has led to the dual challenges of high turnover and attracting new staff.

Our financial position has been well managed during the year, although the annual agreement of budgets for a largely staff-based organisation makes recruitment and capacity planning an important issue. Disaggregation of our ICT arrangements delivered higher than anticipated financial savings and we therefore realised an underspend for 2021/22.

In Q3 we concluded the exit from our ICT Contract with Sopra Steria which has been a strategic risk throughout the year. A stronger service and financial benefits of £3m per year have been achieved. Our focus can now shift towards upgrade work to our ICT Applications and in particular our Case Management System, the outline business case for which has been agreed.

We took part in a consensual audit with the Information Commissioner's Office (ICO) in Q1 which raised issues for us to address in Records Management, in line with recommendations from previous audits. A programme of work is underway to manage this risk. However, our response will need to be holistic and involve all staff. Two update meetings have been held with the ICO to provide assurance that we are progressing the delivery of their recommendations.

Capacity and staff churn emerged as risks in parts of the organisation (particular teams and locations) and were managed, where it was likely to impact on the completion of work (timeliness), quality and maintaining specialist skills.

Throughout the year we saw an increase in the volumes of referrals and casework demand. Operationally cases continue to follow the trend of becoming more complex and more linked, particularly in high profile thematic areas such as Discrimination and Abuse of Power for Sexual Purposes. The murder of Sarah Everard and the public response have raised the profile of our work in this area. We also have more cases in our 'post final report' stage resulting from delays in other parts of the system and the growing volume of this work represents an issue for performance and stakeholders.

Performance in Casework has also suffered during the year as a result of the growing complexity of work and we are exceeding our 50 working day target. Additional resources are being allocated to improve performance.

A Cabinet Office Review is due to commence, but timescales are not yet confirmed. This is a periodic review to look at the organisation's effectiveness and efficiency. We have also responded to the final report from the Home Affairs Select Committee (HASC) review on Police Conduct and Complaints.

Overall, the Committee acknowledged the positive steps we have made in the last 4 years in response to timeliness and our approach to thematic areas. We have responded to their final report providing our views on recommendations made.

We have also responded to Home Office requests around Places for Growth which looks at the location of organisations in relation to London. We have laid out our recommended approach and identified any related risks.

## **Assurance framework and risk assessment**

Our assurance framework comprises the following elements:

- structured risk identification linked to business objectives
- assessment and management of significant risks
- monitoring and effectiveness of the assurance framework
- external review and monitoring

The assurance process is designed to ensure that we can satisfy ourselves that the appropriate arrangements are in place for managing risk and securing a robust system of internal control that is functioning and effective. Our assurance framework includes an annual business cycle that establishes clear objectives for the organisation and identifies the risks to their achievement.

We have now reached the end of our first strategic period and the end of delivery of our “One Plan”. We have fed back the progress made, and lessons learnt. Planning for our next Strategy is nearing completion with sign off expected in early 2022/23. Building on the success of the delivery of our first strategy and improvements made in risk management and ongoing improvements in benefits realisation, we are working to put in place a new programme of management arrangements and supporting governance structure to effectively oversee delivery against a new set of strategic objectives.

As a part of our governance refresh, we are also developing a new performance framework and improved reporting suite to enable us to monitor delivery and demonstrate that our work is helping us to achieve our strategic objectives. We will also be developing a new strategic efficiency plan to enable us to continue to deliver and invest within the constraints of a flat cash settlement. Inflation will be a significant risk to us through its impact on prices and pay.

The organisation’s risk management framework seeks to ensure that risks relating to the achievement of our objectives are identified, monitored, and managed. Risks are assessed based on their impact and likelihood using a scale agreed by the Unitary Board. A strategic risk register is maintained, and each strategic priority has an operational risk register. Risks and relevant mitigating activity are identified and reported to Management Board, ARAC and the Unitary Board, in line with the organisation’s reporting cycles. Work has

been conducted to ensure that the risk appetite is reflected appropriately in risk management activity and is regularly reported to Management Board and ARAC.

A review of our controls is undertaken by both internal and external audit to reflect their respective responsibilities. In addition, specific consideration was given to internal controls which have the potential to be impacted by changes in working practices resulting from COVID-19. Any significant issues were highlighted to the Unitary Board.

I was advised in October that a “Dear Accounting Officer” letter had been published on 30 September 2021, requiring us to comply with the full suite of new Government Functional Standards. We have commenced a review against the requirements of each relevant standard to assess our current level of compliance and identify where work is required to comply with the mandatory items. Progress on this review was communicated to ARAC in April 2022. A further update will be provided in the coming year as we establish the significance to the organisation and incorporate necessary work into the business planning process.

Following an initial fraud risk assessment conducted by the Government Internal Audit Agency (GIAA) in 2019/20, we continue to work towards meeting the criteria of Functional Standard Gov013.

## **Internal audit**

Internal audit services are provided by the GIAA under a Memorandum of Understanding with the Home Office.

Internal audit assist us with the continuous improvement of procedures and controls. Actions are agreed in response to recommendations, and these are followed up to make sure they are implemented.

A monitoring report on the implementation of recommendations was provided to each meeting of the Audit and Risk Assurance Committee.

The table below summarises the key findings from the internal audit report undertaken during the year and our management responses.

Figure 4

Audit	Key findings	Management response
Procurement	The auditors note that whilst the Procurement Team has been working to improve the existing governance and procurement processes and practices a number of issues and gaps remain. These fall into three categories, insufficient segregation of duties, poor record management, & inadequate assurance arrangements. The 16 recommendations reflect this.	The recommendations have been accepted and a procurement improvement plan has been developed to ensure delivery
Decision Quality Assurance - Disclosure	The auditors advised that Overall IOPC are making good progress but there are further improvements that could be made.	All three recommendations accepted and should be completed by the end of 2022.
One Plan: Change and Benefit Management	Overall, the organisation's approach to benefits management is maturing. Weaknesses were found in benefits management arrangements in the ICT Disaggregation Programme audit last year and the Business Development team has used that learning to make improvements to their processes.	All eight recommendations accepted, and the majority should be completed in Q2 & 3 of 2022/23.
Finance Assurance Reporting	This review focused on the effectiveness of the assurance dashboard being used by the team for assurance purposes, as well as adherence to the Finance Functional Standard GovS 006: Finance. Areas of good practice were identified and five recommendations for improvement were made.	All five recommendations accepted and should be completed by the end of 2022/23.

At my request the GIAA also conducted two consultancy pieces on Physical Security and on Property and Estates. As this was consultancy work no formal recommendations were made but helpful feedback was received.

## **Health and safety**

Health and safety remained critical to our response to COVID-19 throughout the year. It helped ensure our core business objectives were maintained whilst the health and safety of our staff was given high priority. Several measures were taken, including creating COVID secure offices, and decisions made as to which police incidents our investigation staff responded to. Throughout the year most of our staff were working from home, in accordance with Government guidance.

The pandemic resulted in a fast-changing landscape upon which government and public health bodies had to act. We responded by being informed, pragmatic and ahead of the changes announced. We formed a central COVID-19 working group to bring together our expertise, knowledge, and foresight to enable us to operate as safely as possible. The group made decisions and recommendations which were put forward to both Management Board and Operations Management Board.

The latter part of 2021 saw the threat of the new Omicron variant and the fast-changing guidance coming from government and public health bodies. The COVID-19 working group was equipped to respond to any major changes imposed and make recommendations to the organisation on how to discharge our critical functions whilst still protecting our staff.

The Health & Safety Manager provided expertise and advised the senior management team in appropriate responses to this fast-changing landscape. Advice was issued on how to incorporate the recommendations that came from Government, SAGE, NERVTAG, the UK Health Security Agency, NHS, and the Health & Safety Executive into our business processes.

## **Effectiveness of the Raising Concerns Policy**

Two concerns were raised under the Raising Concerns policy during the year and dealt with in accordance with the requirements of the policy.

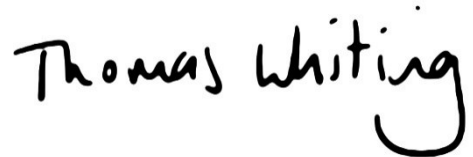
The Audit & Risk Assurance Committee was provided with an update on the use of the Raising Concerns Policy.

## **Accounting Officer**

As the Accounting Officer, I have personal responsibility for maintaining a sound system of governance, internal control, and risk management to support the discharge of our functions under the *Police Reform Act 2002* and other relevant legislation, whilst safeguarding public funds and organisational assets.

My review is informed in part by the work of our internal auditors, who completed an annual internal audit plan focussed on governance, risk management and control frameworks. They provided an opinion of moderate which is defined as: some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.

I support this opinion and believe that we will continue to make further improvements in controls going forward.

A handwritten signature in black ink that reads "Thomas Whiting". The signature is written in a cursive style with a large, looping 'g' at the end.

**Tom Whiting**  
Interim Director General  
12 April 2023



# Remuneration and staff report

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## Remuneration policy

The IOPC aims to provide competitive remuneration packages to recruit and retain staff of an appropriate calibre. We operate a grade system backed by an analytical job evaluation scheme. Any changes to our pay policy or pay remit require formal approval from our People and Culture Committee.

We are subject to the Civil Service pay guidance produced by the Cabinet Office and HM Treasury and submit an annual pay remit to the Home Office, which is within that guidance.

The Director General's terms of appointment do not include an annual pay review however remuneration for other directors for current and future years adheres to the work and recommendations of the Senior Salaries Review Body.

## Service contracts

On 8 January 2018 Michael Lockwood was appointed Director General, as provided for in the Policing and Crime Act 2017 on the recommendation of the Secretary of State for the Home Department. He was Director General during the financial year 2021/22 and resigned on 2 December 2022.

The Director General appoints directors. Their contracts normally have no fixed period and are terminable with up to three months' notice by the IOPC. Early termination of directors, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

## Staff engagement data

The IOPC is not eligible to take part in the Civil Service People Survey. Alternative measures were developed for use from 2021/22 as explained elsewhere in the report.

## People with disabilities

The IOPC gives full and fair consideration to applications for employment from people with disabilities, where the nature of the employment makes this appropriate. We are similarly committed to enabling any members of staff who may become disabled during their period of employment to continue in their role.

## Equality, diversity and inclusion (EDI)

The People Directorate has accountability for the equality, diversity and inclusion (EDI) agenda. The People and Culture Committee, led by a non-executive director, provides governance for EDI performance, and monitors and challenges workforce data. The Director General chairs our Equality, Diversity and Inclusion staff group, which meets quarterly.

We have six staff networks. Each is supported by a senior manager and meets regularly. The networks focus on each of the nine protected characteristics set out in the Equality Act 2010, as well as Welsh speakers. The networks are involved across all aspects of our business.

Our gender pay gap information is available on our website.

## Staff turnover data

During 2021/22 turnover percentage was 11.0% (2020/21: 7.0%), which is slightly above our target range of 7% to 10%. The data excludes staff on fixed term contracts and other short term roles.

## Sickness absence data

During 2021/22, our staff incurred an average of 3.7 days sick leave. This is similar to an average of 3.7 days in 2020/21. The impact of COVID restrictions and an increase in hybrid working has reduced reported sickness compared to pre-COVID results. We are committed to the health and wellbeing of our staff and a comprehensive sickness absence policy is in place. We provide an Occupational Health Service and an Employee Assistance Programme.

## Staff composition

The IOPC is committed to ensuring that all colleagues can reach their full potential in the organisation. We monitor the diversity of the organisation through both HR data and feedback from our Staff Council and staff networks.

The table below provides staff composition by gender at 31 March 2022 compared to the previous year shown in brackets. Other data on staff composition is available on our website.

Headcount at 31 March	Male	Female	Total
Directors*	10 (10)	11 (10)	21 (20)
Staff	374 (373)	622 (623)	996 (996)
<b>Total</b>	<b>384 (383)</b>	<b>633 (633)</b>	<b>1,017 (1,016)</b>

\*Directors at 31 March 2022 includes the Director General, 14 SCS grades and 6 non-executive directors.

## Compensation on early retirement or loss of office

*This section has been audited.*

None (2020/21: none).

## Payments to past directors

*This section has been audited.*

None (2020/21: none).

## Senior civil service staff numbers by band at 31 March

Band	2021/22	2020/21
SCS 2	2.0	2.0
SCS 1	12.0	11.0
<b>Total</b>	<b>14.0</b>	<b>13.0</b>

*The Director General is a Crown appointment and is not included in the table above.*

## Fair pay disclosure

*This section has been audited.*

In the reporting year, the highest paid director of the IOPC is the Director General. His full-time equivalent banded remuneration in 2021/22 was

£185,000 - £190,000 This is 0% increase over the previous financial year full-time equivalent banded remuneration of £185,000 - £190,000.

In the reporting year, the average remuneration in respect of the employees of IOPC taken as a whole was £39,663. This is 3.1% increase over the previous financial year when the average remuneration in respect of the employees of IOPC taken as a whole was £38,476. The pay ratio information is in the table below:

Band	2021/22	2020/21
Pay <sup>3</sup> and benefits of the highest paid director	187,500	187,500
25 <sup>th</sup> percentile pay and benefits £	30,032	30,032
25 <sup>th</sup> percentile ratio	6.2	6.2
Median percentile pay and benefits £	34,470	34,470
Median ratio	5.4	5.4
75 <sup>th</sup> percentile pay and benefits £	43,448	45,227
75 <sup>th</sup> percentile ratio	4.3	4.1

The change in the 75th percentile ratio pay ratio is a result of new appointments. The IOPC pay and reward policies follow Cabinet Office guidelines, and we therefore believe the median ratio for the year is consistent with the pay, reward and progression policies for our employees taken as a whole

The remuneration for the Director General and non-executive directors is set by the Home Office. The remuneration for staff including SCS grades is linked directly to job evaluation ranges. Full-time equivalent remuneration is in the range £17,000 to £187,500 (2020/21 £18,000 to £187,500).

A London weighting allowance of £4,438 applies to staff and apprentices based in our London and Croydon offices. Salary ranges do not have spinal points aligned to them. Salaries are set to a spot rate with annual pay progression determined by percentage increases agreed each year. Most salary ranges are revalorised each year. The next date of revalorisation is 1 July 2022.

<sup>3</sup> The reported figures are salary only because no benefits were paid to the highest paid director or to any other employees

## Exit packages

*This section has been audited.*

Comparative data is shown (in brackets) for 2020/21.

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	- (-)	- (-)	- (-)
£10,000 - £25,000	- (-)	- (2)	- (2)
£25,001 - £50,000	- (-)	1 (-)	1 (-)
£50,001 - £100,000	- (-)	2 (1)	2 (1)
£100,001 - £150,000	- (-)	- (-)	- (-)
<b>Total number of exit packages by type (total cost)</b>	<b>- (-)</b>	<b>3 (3)</b>	<b>3 (3)</b>
<b>Total resource cost (2021/22) in £000</b>	<b>-</b>	<b>199</b>	<b>199</b>
<b>Total resource cost (2020/21) in £000</b>	<b>-</b>	<b>133</b>	<b>133</b>

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the IOPC has agreed early retirements, the additional costs are met by the IOPC and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

## Staff numbers and costs

*This section has been audited.*

The following table shows the average number of full-time equivalent staff employed during the last two years. Permanent staff includes staff on fixed-term

contracts, generally of 12 months' duration. Other staff includes people who have been seconded into the organisation and contingent labour.

Average number of staff (FTE)	2021/22	2020/21
Permanent	958	979
Other	7	8
<b>Total</b>	<b>965</b>	<b>987</b>

The following table shows the cost of staff employed during the year. Permanent staff includes staff on fixed-term contracts, generally of 12 months' duration. Other staff includes temporary workers and staff who have been seconded into the organisation. Costs are after recoveries in respect of outward secondments.

Staff costs £'000	2021/22	2021/22	2021/22	2020/21
	Permanent staff	Other	Total	Total
Salaries and emoluments	38,314	399	38,713	40,437
Social security cost	4,013	-	4,013	4,141
Pension contributions	9,628	-	9,628	9,629
<b>Sub total</b>	<b>51,955</b>	<b>399</b>	<b>52,354</b>	<b>54,207</b>
Less: recoveries in respect of outward secondments	(437)		(437)	(257)
<b>Net costs of all other staff</b>	<b>51,518</b>	<b>399</b>	<b>51,917</b>	<b>53,950</b>

## Expenditure on consultancy

There was no expenditure on consultancy during 2021/22 (2020/21: none).

## Contingent labour

The IOPC engages contingent labour in accordance with a robust control process set by the Home Office. Expenditure is reported each month to Management Board to provide scrutiny and review. The contingent labour engaged for our Hillsborough investigation has declined as we are at a different stage of the inquiry.

<b>Contingent labour costs</b>	<b>2021/22 £'000</b>	<b>2020/21 £'000</b>
Hillsborough	108	133
Other directorates	291	1,041
<b>Total</b>	<b>399</b>	<b>1,174</b>

## Off-payroll engagements

None of the IOPC directors were paid by means of payments to a limited company or third-party in lieu of a salary. All the directors are paid through the IOPC payroll.

These tables show the number of off-payroll engagements for £245 or more per day.

<b>Highly paid off-payroll worker engagements as at 31 March 2022, earning £245 per day or greater.</b>	<b>Number</b>
<b>Type of engagements</b>	
Engagements that have existed for less than one year at the time of reporting	-
Engagements that have existed for between one and two years at the time of reporting	-
Engagements that have existed for between two and three years at the time of reporting	-
Engagements that have existed for between three and four years at the time of reporting	-
Engagements that have existed for four or more years at the time of reporting	1

<b>Highly paid off-payroll worker engagements as at 31 March 2022, earning £245 per day or greater.</b>	<b>Number</b>
<b>Type of engagements</b>	
<b>Total off-payroll engagements</b>	<b>1</b>

<b>All highly paid off-payroll workers engaged at any point during the year ended 31 March 2022, earning £245 per day or greater.</b>	<b>Number</b>
<b>No. of new engagements, or those that reached six months in duration, between 1 April 2021 and 31 March 2022</b>	
Of which...	
Not subject to off-payroll legislation	-
No. determined as in-scope of IR35	-
No. determined as out-of-scope of IR35	1
No. of engagements reassessed for compliance or assurance purposes during the year	-
Of which: no. of engagements that saw a change to IR35 status following review	-
No. of engagements where the status was disputed under provisions in the off-payroll legislation	-
Of which: no. of engagements that saw a change to IR35 status following review	-



<b>For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2021 and 31 March 2022</b>	<b>Number</b>
No. of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year	-
Total no. of individuals on payroll and off-payroll that have been deemed "board members", and/or, "senior officials with significant financial responsibility", during the financial year	13

## Trade union facility time information

<b>Table 1: relevant union officials</b>	<b>Number</b>
<b>Number of employees who were relevant union officials during the relevant period</b>	
17	17

<b>Table 2: percentage of time spent on facility time</b>	<b>Number</b>
<b>Percentage of time</b>	
0	-
1 – 50	17
51 – 99	-
100	-

<b>Table 3: percentage of pay bill spent on facility time</b>	<b>£'000</b>
The total cost of facility time	140
The total pay bill	51,956
The percentage of the total pay bill spent on facility time	0.27%

*calculated as: (total cost of facility time ÷ total pay bill) x 100*

<b>Table 4: paid trade union activities</b>	<b>£'000</b>
Time spent on paid trade union activities as a percentage of total paid facility time hours	-

*Calculated as: (total hours spent on paid trade union activities by relevant union officials during the relevant period ÷ total paid facility time hours) x 100*

## Single total figure of remuneration for non-executive directors for the reporting year 2021/22

*This table has been audited.*

<b>Non-executive directors</b>	<b>Salary<sup>4</sup></b>	<b>Benefits in kind</b>	<b>Pension benefits</b>	<b>Total Remuneration</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Geoffrey Podger <i>Left 07/05/21</i>	0-5 (5-10)	-	-	0-5 (5-10)
Julia Mulligan <i>Started 7/05/21</i>	5-10 (5-10)	-	-	5-10 (5-10)
Bill Matthews	5-10	-	-	5-10
Catherine Jervis	5-10	-	-	5-10
Rommel Moseley	5-10	-	-	5-10
Deborah Bowman	5-10	-	-	5-10
Christine Elliott	5-10	-	-	5-10

<sup>4</sup> Figures in brackets are whole-year equivalent.

## Single total figure of remuneration for non-executive directors for the previous reporting year 2020/21

*This table has been audited.*

Non-executive directors	Salary <sup>5</sup>	Benefits in kind	Pension benefits	Total Remuneration
	£'000	£'000	£'000	£'000
Geoffrey Podger	5-10	-	-	5-10
Bill Matthews	5-10	-	-	5-10
Mary Lines <i>Left 07/02/21</i>	5-10 (5-10)	-	-	5-10 (5-10)
Manjeet Gill <i>Left 07/02/21</i>	5-10 (5-10)	-	-	5-10 (5-10)
Andrew Harvey <i>Left 07/02/21</i>	5-10 (5-10)	-	-	5-10 (5-10)
Catherine Jervis	5-10	-	-	5-10
Rommel Moseley <i>Started 08/02/21</i>	0-5 (5-10)	-	-	0-5 (5-10)
Deborah Bowman <i>Started 08/02/21</i>	0-5 (5-10)	-	-	0-5 (5-10)
Christine Elliott <i>Started 15/02/21</i>	0-5 (10-15)	-	-	0-5 (10-15)

Non-executive directors are not eligible for bonus or pension benefits. There were no benefits in kind during 2021/22 or 2020/21.

<sup>5</sup> Figures in brackets are whole-year equivalent.

## Single total figure of remuneration for senior managers for the reporting year 2021/22

*This table has been audited.*

Senior managers	Salary <sup>6</sup>	Benefits in kind	Pension benefits	Total Remuneration
	£'000	£'000	£'000	£'000
Michael Lockwood <sup>7</sup>	185-190	-	-	185-190
Katherine Cashell	110-115	-	43	150-155
David Emery	95-100	-	27	125-130
Liz Booth	100-105	-	39	135-140
Tom Whiting	135-140	-	53	185-190
Claire Bassett	135-140	-	53	185-190

## Single total figure of remuneration for senior managers for the previous reporting year 2020/21

*This table has been audited.*

Senior managers	Salary <sup>8</sup>	Benefits in kind	Pension benefits	Total Remuneration
	£'000	£'000	£'000	£'000
Michael Lockwood <sup>7</sup>	185-190	-	-	185-190
Katherine Cashell	115-120	-	45	160-165
David Emery	115-120	-	48	165-170
Liz Booth	120-125	-	47	165-170

<sup>6</sup> Figures in brackets are whole-year equivalent.

<sup>7</sup> Michael Lockwood resigned on 2 December 2022.

<sup>8</sup> Figures in brackets are whole-year equivalent.

Senior managers	Salary <sup>8</sup>	Benefits in kind	Pension benefits	Total Remuneration
Tom Whiting	135-140	-	53	185-190
Claire Bassett	75-80 (130-135)	-	31	110-115 (165-170)

There were no benefits in kind during 2021/22 or 2020/21.

## Bonuses

Bonuses are not payable to the Director General and other senior managers of the IOPC.

## Payments made to directors under the civil service compensation scheme

During 2021/22 there were no payments made to directors under the civil service compensation scheme. There were no payments in 2020/21.

## Benefits in kind

Non-executive directors and senior managers regularly travel to various IOPC offices in order to perform their duties. Where, by nature of the tasks performed and the frequency of travel, these are deemed a permanent workplace, then the cost of travel is a taxable benefit in kind. This will include tax on the cost of travel.

There were no benefits in kind during 2021/22 or 2020/21 as a result of COVID restrictions on travel.

## Pension benefits

Certain former commissioners and staff who served as members with the Police Complaints Authority (PCA) participate in a 'broadly by analogy' (BBA) pension scheme as an alternative to membership of the Civil Service pension scheme. The IOPC is responsible for funding future pension benefits. These are further described in Note 3.1 of the Financial Statements.

During the period under review, the IOPC Director General, and all staff are eligible for membership of the Principal Civil Service pension scheme. However, the Director General was not a member during the period under review. The tables below provide details of the pension benefits for senior managers.

## Civil Service pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015, a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**. This provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). Since 1 April 2015, all newly appointed civil servants and the majority of those already in service joined **alpha**. Before this, 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 ten years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between ten years and 13 years and five months from their normal pension age on 1 April 2012 will switch into alpha sometime between 1 June 2015 and 1 February 2022. Because the Government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, it is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer Values shown in this report – see below).

All members who switch to **alpha** have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 4.6 per cent and 8.05 per cent 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**, members build up a pension based on their 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 per cent 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 per cent. 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 an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill-health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus**, 65 for members of **nuvos**, and the higher of 65 or state pension age for members of **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha**, the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the [Civil Service Pensions website](#).

## Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

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

## Real increase in CETV

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

*This table has been audited.*

<b>Senior manager</b>	<b>Accrued pension</b>	<b>Real increase</b>	<b>CETV</b>	<b>CETV</b>	<b>Real increase</b>
	at pension age as at 31/3/22 and related lump sum	in pension and related lump sum at pension age	at 31 March 2022	at 31 March 2021	in CETV
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Katherine Cashell	25-30	2.5-5	312	277	20
Claire Bassett	35-40	2.5-5	433	387	26
David Emery	35-40	0-2.5	465	430	9
Liz Booth	5-10	0-2.5	129	93	27
Tom Whiting	10-15	2.5-5	114	76	26



# Parliamentary accountability report

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## Auditors

Arrangements for external audit are provided under paragraph 17 (2) of Schedule 2 to the Police Reform Act 2002. This requires the Comptroller and Auditor General (C&AG) to examine, certify and report on the statement of accounts, and to lay copies of it (together with his report) before each House of Parliament. The National Audit Office (NAO) conducts the audit on behalf of the C&AG.

The fees for these services for 2021/22 were £55,300. In 2020/21 the audit fee was higher at £63,200 because additional work was undertaken to review procurement controls. The NAO did not undertake any non-audit work.

Internal audit services are provided under contract by the Government Internal Audit Agency.

## Regularity of expenditure

*This section has been audited.*

There are no regularity issues to report.

## Losses and special payments

*This section has been audited.*

Total losses and special payments made were below the threshold that requires reporting. (2020/21: below threshold)

## Gifts

*This section has been audited.*

No gifts were made. (2020/21: none.)

## Fees and charges

*This section has been audited.*

The IOPC received income from HMRC for work on referral carried out under section 28 of the Commissioners for Revenue and Customs Act 2005. Income was received from Immigration Enforcement for work undertaken to review

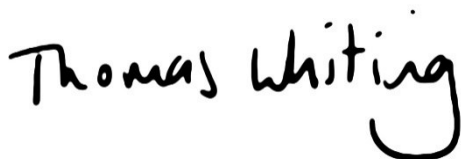
appropriate referrals. The IOPC financial objective for income from other government bodies is full cost recovery in accordance with the Treasury Fees and Charges Guide. This financial objective was achieved. The analysis below is provided for fees and charges purposes and not for IFRS 8 purposes as directed by the FReM.

<b>Fees and charges</b>	<b>2021/2 2 Income £'000</b>	<b>2021/2 2 Costs £'000</b>	<b>2021/2 2 (Deficit ) £'000</b>	<b>2020/2 1 Income £'000</b>	<b>2020/2 1 Costs £'000</b>	<b>2020/2 1 (Deficit )£'000</b>
HMRC income	47	(47)	-	22	(22)	-
Immigration Enforcement	10	(10)	-	14	(14)	-
<b>Income from activities</b>	<b>57</b>	<b>(57)</b>	<b>-</b>	<b>36</b>	<b>(36)</b>	<b>-</b>
Sundry income	48	(48)	-	55	(55)	-
<b>Other income</b>	<b>48</b>	<b>(48)</b>	<b>-</b>	<b>55</b>	<b>(55)</b>	<b>-</b>
<b>Total</b>	<b>105</b>	<b>(105)</b>	<b>-</b>	<b>91</b>	<b>(91)</b>	<b>-</b>

## Remote contingent liabilities

*This section has been audited.*

None (2020/21: none).



**Tom Whiting**  
Interim Director General  
12 April 2023

# The Certificate and report of the Comptroller and Auditor General to the Houses of Parliament

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## Opinion on financial statements

I certify that I have audited the financial statements of the Independent Office for Police Conduct for the year ended 31 March 2022 under the Police Reform Act 2002.

The financial statements comprise the Independent Office for Police Conduct's:

- Statement of Financial Position as at 31 March 2022;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Independent Office for Police Conduct's affairs as at 31 March 2022 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Police Reform Act 2002 and Secretary of State directions issued thereunder.

## Opinion on regularity

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

## Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements of Public Sector Entities in the United Kingdom*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the Independent Office for Police Conduct in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

In auditing the financial statements, I have concluded that the Independent Office for Police Conduct's 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 Independent Office for Police Conduct's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the Independent Office for Police Conduct is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

## Other Information

The other information comprises information included in the annual report, but does not include the financial statements nor my auditor's certificate and report. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read 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 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.

## Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Police Reform Act 2002:

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the Police Reform Act 2002; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

## Matters on which I report by exception

In the light of the knowledge and understanding of the Independent Office for Police Conduct and its environment obtained in the course of the audit, I have

not identified material misstatements in the Performance and Accountability Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- I have not received all of the information and explanations I require for my audit; or
- adequate accounting records have not been kept by the Independent Office for Police Conduct or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

## Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- maintaining proper accounting records;
- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Annual Report and accounts as a whole is fair, balanced and understandable;
- internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error; and
- assessing the Independent Office for Police Conduct'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 the Accounting

Officer anticipates that the services provided by the Independent Office for Police Conduct will not continue to be provided in the future.

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

My responsibility is to audit, certify and report on the financial statements in accordance with the Police Reform Act 2002.

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 a certificate 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 economic decisions of users taken on the basis of these financial statements.

### **Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud**

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

### **Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud**

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, we considered the following:

- the nature of the sector, control environment and operational performance including the design of the Independent Office for Police Conduct's accounting policies.
- Inquiring of management, the Independent Office for Police Conduct's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Independent Office for Police Conduct's policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;

- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Independent Office for Police Conduct's controls relating to the Independent Office for Police Conduct's compliance with the Police Reform Act 2002 and Managing Public Money;
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Independent Office for Police Conduct for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am also required to perform specific procedures to respond to the risk of management override of controls.

I also obtained an understanding of the Independent Office for Police Conduct's framework of authority as well as other legal and regulatory frameworks in which the Independent Office for Police Conduct operates, focusing on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Independent Office for Police Conduct. The key laws and regulations I considered in this context included the Police Reform Act 2002, Managing Public Money, employment law, pensions legislation and tax legislation.

### **Audit response to identified risk**

As a result of performing the above, the procedures I implemented to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- enquiring of management, the Audit and Risk Assurance Committee concerning actual and potential litigation and claims;
- reading and reviewing minutes of meetings of those charged with governance and the Board and internal audit reports; and



- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

### **Other auditor's responsibilities**

I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## **Report**

I have no observations to make on these financial statements.

### **Gareth Davies**

Comptroller and Auditor General  
17 April 2023

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

# Section 3:

## Financial statements

Statement of comprehensive net expenditure for the year ended 31 March 2022	Note	2021/22 £'000	2020/21 £'000
Revenue from contracts with customers		105	91
<b>Total operating income</b>		<b>105</b>	<b>91</b>
Staff costs	4	(51,917)	(53,950)
Purchase of goods and services	4	(15,245)	(17,045)
Depreciation and amortisation charges	4	(3,409)	(3,447)
Gain (loss) on disposal of non-current assets	4	45	(263)
Provision (expense) reversals and other non-cash	4	(8)	799
<b>Total operating expenditure</b>		<b>(70,534)</b>	<b>(73,906)</b>
<b>Net expenditure for the year</b>		<b>(70,429)</b>	<b>(73,815)</b>
<b>Other comprehensive net expenditure</b>			
Items that will not be reclassified to net operating expenditure			
Actuarial loss on pension scheme liabilities	3.1	(158)	(128)
<b>Total comprehensive net expenditure for the year</b>		<b>(70,587)</b>	<b>(73,943)</b>

The results for the year arise from IOPC's continuing operations.

The notes on pages 118 to 140 form part of these accounts.

Statement of financial position as at 31 March 2022	Note	31 March 2022 £'000	31 March 2021 £'000
<b>Non-current assets</b>			
Property, plant and equipment	5	6,313	6,925
Intangible assets	6	3,333	3,282
<b>Total non-current assets</b>		<b>9,646</b>	<b>10,207</b>
<b>Current assets</b>			
Trade and other receivables	9	1,193	1,768
Cash and cash equivalents	8	8,420	5,817
<b>Total current assets</b>		<b>9,613</b>	<b>7,585</b>
<b>Total assets</b>		<b>19,259</b>	<b>17,792</b>
<b>Current liabilities</b>			
Provisions	11	(95)	-
Trade and other payables	10	(9,808)	(9,426)
<b>Total current liabilities</b>		<b>(9,903)</b>	<b>(9,426)</b>
<b>Total assets less current liabilities</b>		<b>9,356</b>	<b>8,366</b>
<b>Non-current liabilities</b>			
Provisions	11	(2,976)	(3,431)
Pension liabilities	3.1	(2,587)	(2,470)
Trade and other payables	10	(104)	(189)
<b>Total non-current liabilities</b>		<b>(5,667)</b>	<b>(6,090)</b>
<b>Total assets less total liabilities</b>		<b>3,689</b>	<b>2,276</b>
<b>Taxpayers' equity and other reserves</b>			
General reserve		6,276	4,746
Pension reserve		(2,587)	(2,470)
<b>Total equity</b>		<b>3,689</b>	<b>2,276</b>

*Thomas Whiting*

**Tom Whiting**  
Interim Director General  
12 April 2023

The notes on pages 118 to 140 form part of these accounts.

<b>Statement of cash flows for the year ended 31 March 2022</b>	<b>Note</b>	<b>2021/22 £'000</b>	<b>2020/21 £'000</b>
<b>Cash flows from operating activities</b>			
<b>Net expenditure for the year</b>		(70,429)	(73,815)
Adjustment for non-cash transactions	4	3,372	2,911
Decrease/(increase) in trade and other receivables	9	575	(488)
Increase in trade and other payables	10	383	2,345
Decrease in other liabilities	10	(85)	(350)
Pension benefits paid	3.1	(71)	(71)
<b>Net cash outflow from operating activities</b>		<b>(66,255)</b>	<b>(69,468)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, and equipment	5	(2,180)	(1,836)
Purchase of intangible assets	6	(1,075)	(929)
Proceeds of disposal of property, plant, and equipment		114	-
<b>Net cash outflow from investing activities</b>		<b>(3,141)</b>	<b>(2,765)</b>
<b>Cash flows from financing activities</b>			
Grants from the Home Office		72,000	71,000
<b>Net cash flows from financing activities</b>		<b>72,000</b>	<b>71,000</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>	8	<b>2,603</b>	<b>(1,233)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	8	<b>5,817</b>	<b>7,050</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>8,420</b>	<b>5,817</b>

The notes on pages 118 to 140 form part of these accounts.

<b>Statement of changes in taxpayers' equity for the year ended 31 March 2022</b>	<b>Note</b>	<b>General reserve £'000</b>	<b>Pension reserve £'000</b>	<b>Total reserves £'000</b>
<b>Balance at 31 March 2020</b>		<b>7,590</b>	<b>(2,371)</b>	<b>5,219</b>
<b>Changes in taxpayers' equity for 2020/21</b>				
Grant from the Home Office received for revenue expenditure	16	68,235	-	68,235
Grant from the Home Office received for capital expenditure	16	2,765	-	2,765
Transfers between reserves		(29)	29	-
Net expenditure for the year		(73,815)	-	(73,815)
Actuarial loss in year		-	(128)	(128)
<b>Balance at 31 March 2021</b>		<b>4,746</b>	<b>(2,470)</b>	<b>2,276</b>

<b>Changes in taxpayers' equity for 2021/22</b>	<b>Note</b>	<b>General reserve £'000</b>	<b>Pension reserve £'000</b>	<b>Total reserves £'000</b>
Grant from Home Office received for revenue expenditure	16	68,744	-	68,744
Grant from Home Office received for capital expenditure	16	3,256	-	3,256
Transfers between reserves		(41)	41	-
Net expenditure for the year		(70,429)	-	(70,429)
Actuarial loss in year		-	(158)	(158)
<b>Balance at 31 March 2022</b>		<b>6,276</b>	<b>(2,587)</b>	<b>3,689</b>

The pension reserve represents liabilities for pensions described in Note 3. The notes on pages 118 to 140 form part of these accounts.

# Notes to the accounts

## 1 Statement of accounting policies

The financial statements have been prepared in accordance with the 2021/22 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the circumstances of the IOPC for the purpose of giving a true and fair view has been selected. The policies adopted by the IOPC are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

The financial statements are presented in Sterling and all values are rounded to the nearest thousand pounds (£'000).

### 1.1 Accounting conventions

These accounts have been prepared on an accruals basis under the historical cost convention modified for revaluation of property, plant and equipment and intangible assets, except where depreciated historical cost is used as a proxy for current value in existing use for short-life or low-value assets.

### 1.2 Going concern

The activities of the IOPC are primarily funded by the Home Office. Grant in aid for 2021/22, taking into account the amount required to meet the IOPC's liabilities falling due in the year, has already been included in the Home Office's supply estimates for that year. These have been approved by Parliament. There is no reason to believe that the Home Office's future sponsorship and future parliamentary approval will not be forthcoming. It has, therefore, been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

### 1.3 Grant in aid

Grant in aid received is used to finance activities and expenditure that support the statutory objectives of the IOPC. It is accounted for through reserves.

### 1.4 Property, plant and equipment

Property, plant and equipment (PPE) is recognised initially at cost and thereafter at current value in existing use less depreciation and impairment.

Cost comprises the amount of cash paid to acquire the assets and includes any cost directly attributable to making the asset capable of being operated as intended. The capitalisation threshold for expenditure on PPE is £5,000.

The IOPC does not own any property. All plant and equipment is reviewed annually for impairment and is carried at current value in existing use. The IOPC has elected to adopt depreciated historical cost as a proxy for current value in existing use for short-life or low-value PPE assets.

Expenditure on the fitting out of buildings financed by operating leases is capitalised as a tangible non-current asset if the works add value to the building. Fitting out cost of buildings may include the costs of new furniture and equipment which individually costs less than £5,000 where the Accounting Officer considers it more appropriate to capitalise the costs. Future replacement costs of furniture and equipment will be funded from the resource budget subject to the costs being below the capitalisation threshold at the time of replacement.

### **1.5 Intangible assets**

Intangible assets are measured on initial recognition at cost and thereafter at current value in existing use less amortisation and impairment. Internally generated intangible assets, excluding capitalised development costs, are not capitalised and expenditure is recognised in the Statement of Comprehensive Net Expenditure in the year in which the expenditure is incurred.

Expenditure on intangible assets that are software licenses, and the associated costs of implementation is capitalised where the cost is £5,000 or more.

At each financial year end the intangible assets are assessed for impairment and the amortisation period and method are also reviewed. The IOPC has elected to adopt amortised historical cost as a proxy for current value in existing use for short-life or low-value intangible assets.

### **1.6 Depreciation and amortisation**

Depreciation or amortisation is provided on all non-current assets in use on a straight-line basis to write off the cost or valuation over the asset's useful life as follows:

Asset type .....	Useful life
Furniture and fittings .....	Duration of lease or anticipated useful life
Vehicles .....	7 years
Information technology .....	3 to 5 years
Intangible assets .....	5 years or anticipated useful life

## **1.7 Pensions**

### **a) Principal Civil Service Pension Scheme**

Pensions are ordinarily to be provided by the provisions of the Principal Civil Service Pension Scheme (PCSPS), which is described more fully in the remuneration and staff report. There is a separate scheme statement for the PCSPS as a whole. Employer pension contributions are accounted for on an accruals basis. Liabilities rest with the PCSPS and not the IOPC.

### **b) Broadly by analogy**

In the case of some former members of the Police Complaints Authority, pensions are provided by a Broadly By Analogy pension arrangement. In these cases, the annual cost of the pension contribution is recognised in the Statement of Comprehensive Net Expenditure. Amounts relating to changes in the actuarial valuation of scheme liabilities are adjusted via the Statement of Changes in Taxpayers' Equity. Liabilities for the Broadly By Analogy scheme rest with the IOPC. These are recognised in the Statement of Financial Position.

These financial statements are fully compliant with IAS 19: Employee Benefits.

## **1.8 Staff costs**

In accordance with IAS 19 Employee Benefits, the IOPC recognises the expected costs of short-term employee benefits in the form of compensated absences, as follows:

(a) in the case of accumulating compensated absences, when the employees render service that increases their entitlement to future compensated absences; and

(b) in the case of non-accumulating compensated absences, when the absences occur.

Compensation is based on contractual holiday pay only and excludes accumulated flexi-leave.

## **1.9 Provisions**

In accordance with IAS 37, provisions are disclosed in the Statement of Financial Position for legal or constructive obligations in existence at the end of the reporting period if the payment amount to settle the obligation is probable and can be reliably estimated. The amount recognised in provisions takes into account the resources required to cover future payment obligations.

Measurement is based on the settlement amount with the highest probability or if the probabilities are equivalent, then using the expected value of the settlement amounts. Expected cash flows are not discounted as the effect



would not be material. To the extent that reinstatement claims exist within the meaning of IAS 37, they are recognised as a separate liability if their realisation is virtually certain.

#### **1.10 Value added tax**

The IOPC is registered for VAT but can only recover VAT on purchases when undertaking non-statutory activities. Any input tax recoverable is credited to the Statement of Comprehensive Net Expenditure.

#### **1.11 Corporation tax**

The IOPC is registered for corporation tax as part of the Home Office corporation tax group.

#### **1.12 Leases**

The costs of operating leases held by the IOPC are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the lease term. The significant operating leases are for office accommodation where purchase options are not available.

The IOPC does not have any finance leases.

#### **1.13 IFRS 16 Leases**

IFRS 16 Leases supersedes IAS 17 Leases and is effective for periods beginning on or after 1 January 2022. IFRS 16 provides a single lessee accounting model and requires a lessee to recognise assets and liabilities for leases which last over 12 months, largely eliminating the current off balance sheet treatment of operating leases under IAS 17. The IOPC will adopt IFRS 16 from 1 April 2022.

#### **Transition approach**

The IOPC currently has 8 property leases accounted for under IAS 17. These operating leases will all be accounted for under IFRS 16 from 1 April 2022.

The IOPC will use the practical expedient of only applying IFRS 16 to leases previously identified under IAS 17 as mandated by the FReM.

The IOPC will apply the recognition exemption for leases of low value and for leases with terms of less than 12 months as mandated by the FReM. However, the IOPC does not currently have any leases of this nature.

The IOPC cannot readily determine the interest rate implicit in our leases so is required to use the HM Treasury discount rate promulgated in PES papers as the incremental borrowing rate.

As required by the FReM the IOPC shall measure the right-of-use asset under leases previously classified as operating leases per IFRS 16(C8(b(ii))): at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the statement of financial position as at 31 March 2022.

The IOPC has applied critical accounting judgements in relation to future lease breaks where applicable.

On transition the IOPC will include the current dilapidation provisions of £2.976m in the cost of the Right of Use Assets created. Existing dilapidation related assets of £0.711m will need to be eliminated to achieve this. An adjustment of around £2.265m to the opening balances of taxpayers' equity per IFRS 16(C5(b)) will therefore be required.

### Impact of the new standard

The IOPC has assessed the impact that the application of IFRS 16 will have on the statement of comprehensive net expenditure for the financial year ending 31 March 2022 and on the statement of financial position at that date. The figures below are for existing leases as at 31 March 2021.

The standard is expected to increase total expenditure in 2022/23 by approximately £967k. Right of use assets of approximately £19,470k are expected to be recognised whilst the associated lease liability will increase by approximately £16,746k.

<b>SoCNE impacts of IFRS 16 in 2022/23</b>	<b>£000's</b>
Depreciation expected	3,078
Interest expense expected	146
Irrecoverable VAT expected	179
IAS 17 basis rental payments expected	(2,436)
Increased net expenditure	967

<b>SOFP impacts of IFRS 16 at 1 April 2022</b>	<b>£000's</b>
Right of use assets - lease element	16,494
Right of use assets - reinstatement element	2,976
Right to use assets to be recognised	19,470
Lease liability to be recognised	.(16,746)

#### **1.14 Standards in issue, but not yet effective**

New standards in issue including IFRS 17 *Insurance Contracts* or other amendments not yet effective will have no impact on the IOPC.

#### **1.15 New standards adopted**

None.

#### **1.16 Critical accounting judgements and key sources of estimation uncertainty**

As described in Note 3, pension liabilities are stated at fair value based on the valuation performed by the Government Actuaries Department.

As described in Note 11, provisions for property reinstatement costs are stated at fair value based on the valuation performed by an independent professional valuer Cushman & Wakefield with recent experience in the location and category of valuation.

## 2 Statement of operating costs by operating segment

The operating segments are based on the management board financial reporting structure at 31 March 2022. Net assets by segment are not reported to the board.

Further information about income from external customers is available in the Accountability Report. Income from HMRC exceeds 10% of IOPC revenues and is included in the Operations Directorate segment.

Segment	2021/22 Gross expenditure £'000	2021/22 Income £'000	2021/22 Net expenditure £'000
Corporate Services Directorate	15,789	(48)	15,741
Operations Directorate	31,022	(57)	30,965
Private Office Group	1,196	-	1,196
Legal Services	3,832	-	3,832
Strategy and Impact Directorate	10,263	-	10,263
People Directorate	5,060	-	5,060
Non-cash	3,372	-	3,372
<b>Total</b>	<b>70,534</b>	<b>(105)</b>	<b>70,429</b>

Segment	2020/21 Gross expenditure £'000	2020/21 Income £'000	2020/21 Net expenditure £'000
Corporate Services	18,848	(55)	18,793
Operations	32,752	(36)	32,716
Private Office Group	1,143	-	1,143
Legal Services	3,625	-	3,625
Strategy and Impact	9,665	-	9,665
People	4,962	-	4,962
Non-cash	2,911	-	2,911
<b>Total</b>	<b>73,906</b>	<b>(91)</b>	<b>73,815</b>

## 3 Pensions

### 3.1 Broadly by analogy pension scheme

Certain IPCC commissioners and staff who served as members with the Police Complaints Authority (PCA) receive pension benefits broadly by analogy (BBA) with the PCSPS.

The BBA pensions are unfunded, with benefits being paid as they fall due and guaranteed by the IOPC. There is no fund and therefore no surplus or deficit.

The scheme liabilities for service have been calculated by the Government Actuary's Department using the following financial assumptions:

Assumption	2021/22	2020/21
Rate used to discount scheme liabilities	1.55%	1.25%
Rate of CPI inflation assumption	2.90%	2.22%
Rate of increase in pensions payment and deferred pensions	2.90%	2.22%

The assumptions for the discount rate and pension increases are specified by HM Treasury in the PES (2021) 10 paper, dated 13 December 2021, and remain unchanged for these accounts. The PES assumptions reflect market conditions as at 30 November 2021 and are typically not amended for any changes between November and the accounting date.

The current population mortality projections make no specific allowance for the impact of COVID-19 or any other pandemics. The starting rates of mortality improvement are based on projections of past trends in UK mortality and the effects of past pandemics will already be reflected in these trends. In general, the effects of pandemics on mortality rates are usually expected to be short term. Rates tend to go back to what they would have been before the pandemic after a year or two unless the pandemic remains over several years.

The mortality assumptions use 2016 PCPS valuation assumptions with Office for National Statistics 2018 (2016 for prior year) based UK principal population projections, which give the following life expectancies at retirement.

	31 March 2022		31 March 2021	
	Men	Women	Men	Women
<b>Current pensioners</b>				
At age 60	27.0	28.6	26.9	28.6
At age 65	22.1	23.8	22.0	23.7
<b>Future pensioners</b>				
At age 60	28.7	30.3	28.6	30.2
At age 65	24.2	25.8	24.1	25.7

The liabilities associated with members are as follows	31 March 2022 £'000	31 March 2021 £'000
<b>Pension provision</b>		
Balance at 1 April	2,470	2,371
Increase in provision	117	99
<b>Present value of liabilities</b>	<b>2,587</b>	<b>2,470</b>

Other amounts to be disclosed to understand the change in provision	31 March 2022 £'000	31 March 2021 £'000
<b>Scheme liability at the beginning of the year</b>	<b>2,470</b>	<b>2,371</b>
<b>Movement in the year</b>		
Interest cost	30	42
Actuarial loss	158	128
Benefits paid	(71)	(71)
<b>Increase in scheme liability</b>	<b>117</b>	<b>99</b>
<b>Scheme liability at the end of the year</b>	<b>2,587</b>	<b>2,470</b>

Expense to be recognised in the Statement of Comprehensive Net Expenditure	2021/22 £'000	2020/21 £'000
Interest costs	30	42
<b>Total expense</b>	<b>30</b>	<b>42</b>

Actuarial loss/(gains) to be recognised in Changes in Taxpayers' Equity	2021/22 £'000	2020/21 £'000
Experience loss/(gain) arising on the scheme liabilities	33	(32)
Change in assumptions underlying the present value of the scheme liabilities	125	160
<b>Net total actuarial loss on taxpayers' equity</b>	<b>158</b>	<b>128</b>

There are no employee and employer costs payable in 2021/22.

Present value of scheme liabilities	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000	31 March 2019 £'000	31 March 2018 £'000
Liability in respect of:					
Deferred pensioners	680	629	583	512	515
Current pensions	1,907	1,841	1,788	1,686	1,736
<b>Total present value of scheme liabilities</b>	<b>2,587</b>	<b>2,470</b>	<b>2,371</b>	<b>2,198</b>	<b>2,251</b>
History of experience (gains)/loss	33	(32)	(11)	7	(7)
Percentage of scheme liabilities at the end of the year	1.3%	-1.3%	-0.5%	0.3%	-0.3%

<b>Sensitivity of the defined benefit obligation (DBO) to changes in significant actuarial assumptions</b>			
<b>Change in assumption</b>		<b>Impact on BDO</b>	
		<b>%</b>	<b>£'000</b>
Rate of discounting scheme liabilities	+ 0.5% a year	-7%	(182)
Rate of increase in CPI	+ 0.5% a year	8%	196
Life expectancy: each member assumed one year younger than actual age		3%	79

### 3.2 Civil Service pensions

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as “alpha” – are unfunded multi-employer defined benefit schemes, but the IOPC is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2016. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (<https://www.civilservicepensionscheme.org.uk>).

For 2021/22, employer’s contributions of £9,367k were payable to the PCSPS (2020/21 £9,366k) at one of four rates in the range 26.6% to 30.3% (2020/21 26.6% to 30.3%) of pensionable pay, based on salary bands. The scheme actuary reviews employer contributions, usually every four years following a full scheme valuation.

The contribution rates are set to meet the cost of the benefits accruing during 2021/22 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employer’s contributions of £252k (2020/21 £254k) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% of pensionable earnings.

Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of £9k (2020/21 £9k), 0.5% of pensionable earnings, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service and ill-health retirement of these employees.



Contributions due to the partnership pension providers at the balance sheet date were £28k (2020/21 £26k).

Employer's contributions of £9,377k are expected to be payable to the PCSPS for the annual next reporting period.

#### 4 Expenditure

	Note	2021/22 £'000	2020/21 £'000
<b>Staff costs</b>			
Salaries and emoluments		38,713	40,347
Social security cost		4,013	4,141
Pension contributions		9,628	9,629
Less: recoveries from outward secondments		(437)	(257)
<b>Total net costs of staff</b>		<b>51,917</b>	<b>53,950</b>
<b>Purchase of goods and services</b>			
IT		5,318	7,160
Accommodation rental		2,270	2,282
Accommodation non-rental		2,701	3,160
Travel and subsistence		545	408
Training		586	377
Forensics		490	365
Recruitment		177	192
Postage and stationery		97	77
Research		102	73
Legal services		1,531	1,408
Guidance for police and public		102	86
Professional fees		720	1,042
Audit fee – external		55	63
Other costs		551	352
<b>Total purchases of goods and services</b>		<b>15,245</b>	<b>17,045</b>

	Note	2021/22 £'000	2020/21 £'000
<b>Non-cash items</b>			
Depreciation	5	2,385	1,905
Amortisation	6	1,024	1,542
Provisions net reversals	11	(22)	(841)
(Gain)/loss on disposal of non-current assets		(45)	263
BBA pension expense	3.1	30	42
<b>Total non-cash items</b>		<b>3,372</b>	<b>2,911</b>
<b>Total operating expenditure</b>		<b>70,534</b>	<b>73,906</b>

More detailed disclosures on staff costs are included in the Accountability Report.

The fee for the external audit of the Statement of Accounts was £55,300 (2020/21 £63,200). The external auditors did not undertake any non-audit work.

## 5 Property, plant and equipment

	Payments on account and assets under construction £'000	Information technology £'000	Vehicles £'000	Furniture and fittings £'000	Total £'000
<b>Cost or valuation</b>					
<b>At 1 April 2021</b>	<b>2,039</b>	<b>5,856</b>	<b>853</b>	<b>11,468</b>	<b>20,216</b>
Reclassifications	(2,039)	1,219	613	207	-
Revaluations	-	-	-	(338)	(338)
Additions	1,096	1,084	-	-	2,180
Disposals	-	(2,423)	(293)	(415)	(3,131)
<b>At 31 March 2022</b>	<b>1,096</b>	<b>5,736</b>	<b>1,173</b>	<b>10,922</b>	<b>18,927</b>
<b>Depreciation</b>					
<b>At 1 April 2021</b>	<b>-</b>	<b>3,617</b>	<b>632</b>	<b>9,042</b>	<b>13,291</b>

Charge for the year	-	1,616	169	600	2,385
Disposals	-	(2,419)	(228)	(415)	(3,062)
<b>At 31 March 2022</b>	<b>-</b>	<b>2,814</b>	<b>573</b>	<b>9,227</b>	<b>12,614</b>
<b>Net book value at 31 March 2022</b>					
	<b>1,096</b>	<b>2,922</b>	<b>600</b>	<b>1,695</b>	<b>6,313</b>

	Payments on account and assets under construction £'000	Information technology £'000	Vehicles £'000	Furniture and fittings £'000	Total £'000
<b>Cost or valuation</b>					
<b>At 1 April 2020</b>	<b>1,378</b>	<b>5,505</b>	<b>853</b>	<b>11,333</b>	<b>19,069</b>
Reclassifications	(807)	807	-	-	-
Additions	1,731	94	-	251	2,076
Disposals	(263)	(550)	-	(116)	(929)
<b>At 31 March 2021</b>	<b>2,039</b>	<b>5,856</b>	<b>853</b>	<b>11,468</b>	<b>20,216</b>
<b>Depreciation</b>					
<b>At 1 April 2020</b>	<b>-</b>	<b>2,938</b>	<b>522</b>	<b>8,592</b>	<b>12,052</b>
Charge for the year	-	1,229	110	566	1,905
Disposals	-	(550)	-	(116)	(666)
<b>At 31 March 2021</b>	<b>-</b>	<b>3,617</b>	<b>632</b>	<b>9,042</b>	<b>13,291</b>
<b>Net book value at 31 March 2021</b>					
	<b>2,039</b>	<b>2,239</b>	<b>221</b>	<b>2,426</b>	<b>6,925</b>

## 6 Intangible assets

	Payments on account and assets under construction £'000	Information technology £'000	Total £'000
<b>Cost or valuation</b>			
<b>At 1 April 2021</b>	<b>913</b>	<b>11,915</b>	<b>12,828</b>
Reclassifications	(309)	309	-
Additions	652	423	1,075
Disposals	-	(959)	(959)
<b>At 31 March 2022</b>	<b>1,256</b>	<b>11,688</b>	<b>12,944</b>
<b>Amortisation</b>			
<b>At 1 April 2021</b>	-	<b>9,546</b>	<b>9,546</b>
Charge for the year	-	1,024	1,024
Disposals	-	(959)	(959)
<b>At 31 March 2022</b>	-	<b>9,611</b>	<b>9,611</b>
<b>Net book value at 31 March 2022</b>			
	<b>1,256</b>	<b>2,077</b>	<b>3,333</b>

The most significant intangible asset under construction is the creation of a new electronic records management system based on Sharepoint which is expected to be completed in 2022/23. The net book value at 31 March 2022 is £895,000.

The most significant intangible asset is our Case Management system with a net book value of £769k. The asset is being amortised to 31 March 2024 when it is expected to be replaced by a new system.

	Payments on account and assets under construction £'000	Information technology £'000	Total £'000
<b>Cost or valuation</b>			
<b>At 1 April 2020</b>	<b>74</b>	<b>12,589</b>	<b>12,663</b>
Reclassifications	(74)	74	-
Additions	913	16	929

	Payments on account and assets under construction £'000	Information technology £'000	Total £'000
Disposals	-	(764)	(764)
<b>At 31 March 2021</b>	<b>913</b>	<b>11,915</b>	<b>12,828</b>
<b>Amortisation</b>			
<b>At 1 April 2020</b>	-	<b>8,768</b>	<b>8,768</b>
Charge for the year	-	1,542	1,542
Disposals	-	(764)	(764)
<b>At 31 March 2021</b>	-	<b>9,546</b>	<b>9,546</b>
<b>Net book value at 31 March 2021</b>			
	<b>913</b>	<b>2,369</b>	<b>3,282</b>

## 7 Financial instruments

The IOPC does not hold any complex financial instruments. The financial instruments included in the accounts are cash, receivables, payables and contract assets. Trade receivables are recognised initially at fair value less provision for impairment. A provision for impairment is made when there is evidence that the IOPC will be unable to collect an amount due in accordance with agreed terms.

The IOPC's resources are mainly met through grant in aid from the Home Office through the supply process and from income for work carried out on a repayment basis. The IOPC has no powers to borrow money or to invest surplus funds other than the financial assets and liabilities generated by day-to-day operational activities. As a result the IOPC is exposed to little or no credit, liquidity, foreign currency, or inflation risk.

## 8 Cash and cash equivalents

	2021/22 £'000	2020/21 £'000
<b>Opening balance</b>	<b>5,817</b>	<b>7,050</b>
Net change in cash balances during the year	2,603	(1,233)
<b>Closing cash balance</b>	<b>8,420</b>	<b>5,817</b>

Only cash is held and is available immediately from the Government Banking Service.

## 9 Trade and other receivables

	31 March 2022 £'000	31 March 2021 £'000
<b>Amounts falling due within one year</b>		
Contract assets	32	13
Trade receivables	83	45
Staff advances	20	134
Prepayments	1,058	1,576
<b>Total falling due within one year</b>	<b>1,193</b>	<b>1,768</b>

## 10 Trade and other payables

	31 March 2022 £'000	31 March 2021 £'000
<b>Amount falling due within one year</b>		
VAT	31	23
Other taxation and social security	2,142	2,061
Trade payables	-	52
Staff benefits	2,334	2,621
Retentions	254	415
Other payables	-	3
Accruals and deferred income	5,047	4,251
<b>Total falling due within one year</b>	<b>9,808</b>	<b>9,426</b>
<b>Amounts falling due after more than one year</b>		
Other payables, accruals and deferred income	104	189
<b>Total falling due after one year</b>	<b>104</b>	<b>189</b>
<b>Total trade and other payables</b>	<b>9,912</b>	<b>9,615</b>

## 11 Provisions for liabilities and charges

In line with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, the costs of property reinstatement have been recognised as part of the fit-out assets and will be depreciated over the lease terms.

For property provisions the IOPC recognises a liability for all leased properties where it has an obligation to bring the property into a good state of repair at the end of the lease. The provision is based on the estimated costs of reinstatement of modifications the IOPC has made, and the repair obligations required during the lease.

During 2021/22 the provision for property restoration costs were revalued by Cushman & Wakefield. The estimated cost of reinstating modifications made to the buildings was reduced and is £2,976,000 (£3,431,000 for 2020/21). Valuations at current value are regularly undertaken however it is impracticable to estimate the amount of the effect in future periods.

The IOPC had made other provisions where settlement of contractual liabilities is probable, but the value is uncertain.

	Property £'000	Other £'000	Total £'000
<b>Balance at 1 April 2021</b>	<b>3,431</b>	-	<b>3,431</b>
Provided in the year	-	95	95
Provisions not required written back	(455)	-	(455)
<b>(Decrease)/increase in provisions</b>	<b>(455)</b>	<b>95</b>	<b>(360)</b>
<b>Balance at 31 March 2022</b>	<b>2,976</b>	<b>95</b>	<b>3,071</b>
Represented by:			
Current element of provision	-	95	95
Non-current element of provision	2,976	-	2,976
<b>Analysis of expected timing of discounted flows</b>			

	Property £'000	Other £'000	Total £'000
Not later than one year	-	95	95
Later than one year and not later than five years	1,631	-	1,631
Later than five years	1,345	-	1,345
<b>Balance at 31 March 2022</b>	<b>2,976</b>	<b>95</b>	<b>3,071</b>

	Property £'000	Other £'000	Total £'000
<b>Balance at 1 April 2020</b>	<b>3,777</b>	<b>255</b>	<b>4,032</b>
Provided in year	240	-	240
Provisions not required written back	(586)	(13)	(599)
Provisions utilised in year	-	(242)	(242)
<b>Decrease in provisions</b>	<b>(346)</b>	<b>(255)</b>	<b>(601)</b>
<b>Balance at 31 March 2021</b>	<b>3,431</b>	<b>-</b>	<b>3,431</b>

Represented by:

Current element of provision	-	-	-
Non-current element of provision	3,431	-	3,431

**Analysis of expected timing of discounted flows**

Not later than one year	-	-	-
Later than one year and not later than five years	2,659	-	2,659
Later than five years	772	-	772
<b>Balance at 31 March 2021</b>	<b>3,431</b>	<b>-</b>	<b>3,431</b>



## 12 Commitments under leases

### Operating leases

The IOPC has operating leases for property where National Property Controls apply to all options for renewals and extensions. Leases include property occupied under Memorandum of Terms of Occupation issued in accordance with the Civil Estate Occupancy Agreement for Crown Bodies. There are no other operating leases.

As at 31 March the IOPC had the following total future minimum lease payments under non-cancellable operating leases for each of the following periods:

	31 March 2022 £'000	31 March 2021 £'000
<b>Obligations under operating leases comprise</b>		
Buildings:		
Not later than one year	2,428	2,357
Later than one year and not later than five years	7,903	7,155
Later than five years	6,958	5,481
<b>Total operating lease obligations</b>	<b>17,289</b>	<b>14,993</b>

## 13 Contingent assets and liabilities disclosed under IAS 37

The IOPC has contingent assets in respect of claims or potential claims for legal costs against litigants where court proceedings are in progress at 31 March 2022. The outcome and timing of these cannot be estimated with certainty.

The IOPC has contingent liabilities in respect of several legal claims or potential claims against the IOPC. The outcome and timing of these cannot be estimated with certainty. Many of the claims are insufficiently particularised to enable the IOPC to estimate the financial effect.

The reinstatement provisions in note 11 are based on the estimated costs of restoration and do not include possible consequential losses. Estates exit costs are settled by negotiation, the outcome and timing of which cannot be estimated with certainty and the IOPC may be liable for further costs.

The Parliamentary Accountability Report describes remote contingent liabilities. Full provision is made in the financial statements for all liabilities that are expected to materialise.

## **14 Related-party transactions**

The Home Office is the IOPC sponsor department and is a related party. During the year ended 31 March 2022 the Home Office provided grant in aid, as disclosed in note 17.

The income for the reporting year from the Home Office is shown in the Accountability Report. The amounts owed by the Home Office to the IOPC are classified as trade and other receivables and amounts to £6k (£20k at March 21).

All other central government bodies are related parties. The income from these bodies is shown in the Accountability Report. The amounts owed by these bodies to the IOPC are classified as trade and other receivables and amounts to £87k (£38k at March 2021). The value for the prior year has been restated to include all other central government bodies.

The PCSPS and the Cabinet Office are also related parties. Further information on the transactions with these bodies can be found in the pensions section of the remuneration report.

During the year ended 31 March 2022 none of the non-executive directors, executive directors or key managerial staff undertook any material transactions with the IOPC.

The IOPC has adopted a Code of Conduct based on the Cabinet Office Code of Practice for Board Members of Public Bodies. The IOPC maintains a register of interests for non-executive directors and all staff who are required to declare interests. The register of interests for non-executive and executive directors is available to the public and is on our website. Where any decisions are taken that could reasonably be seen as giving rise to a conflict of interest individuals are required to declare the relevant interest and, when appropriate, withdraw from participating in taking the decision. IOPC procedures also ensure that investigators are not engaged on investigations in which they would have an interest.

## **15 Third-party assets**

On occasion, the IOPC holds third-party assets when required to facilitate investigations. These are stored securely and are normally returned to the lawful owner when no longer required. Reliable estimates of their value cannot be made.

Third-party assets are not included in the financial statements because the IOPC does not have a beneficial interest in them. As at 31 March 2022 no monetary assets were held (2020/21 £Nil).

## 16 Grant in aid

The IOPC is funded by grant in aid received from the Home Office.

	2021/22 £'000	2020/21 £'000
Received for revenue expenditure	68,744	68,235
Received for capital expenditure	3,256	2,765
<b>Total grant in aid received</b>	<b>72,000</b>	<b>71,000</b>

## 17 Hillsborough

This note shows the expenditure incurred during 2021/22 and 2020/21.

	2021/22 £'000	2020/21 £'000
<b>Staff costs</b>		
Salaries and emoluments	2,767	3,012
Social security cost	289	310
Pension contributions	709	715
Temporary staff	108	133
<b>Total staff costs</b>	<b>3,873</b>	<b>4,170</b>
<b>Other expenditure</b>		
Accommodation rental	395	259
Accommodation non-rental	306	405
IT	424	533
Legal services	12	72
Other costs	93	148
Recruitment	1	4
Stationery	6	7
Training	11	11

	2021/22 £'000	2020/21 £'000
Travel and subsistence	37	17
<b>Total other expenditure</b>	<b>1,285</b>	<b>1,456</b>
<b>Non-cash</b>		
Depreciation	58	136
Loss on disposal of assets	(6)	-
<b>Total non-cash</b>	<b>52</b>	<b>136</b>
<b>Total revenue expenditure</b>	<b>5,210</b>	<b>5,762</b>

## 18 Events after the reporting period

The Annual Report and Accounts were authorised for issue by the Accounting Officer on the same date that the Accounts were certified by the Comptroller and Auditor General.



This document is also available in Welsh.

Mae'r ddogfen hon ar gael yn y Gymraeg hefyd.

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