

# **Annual Report and statement of accounts 2022/23**



# **Independent Office for Police Conduct**

## **Annual report and statement of accounts 2022/23**

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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# 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 conduct of officers or members of police staff, and 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, vision and values

Our mission is to improve policing by independent oversight of police complaints, holding police to account and ensuring learning effects change.

Our vision is that everyone is able to have trust and confidence in the police.

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 Acting 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](#).

## Acting Director General's foreword

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I am pleased to present our 2022/23 Annual report, covering the first 12 months of our new five-year strategy: 'Building Trust and Confidence in Policing'. This ambitious plan continues our work to ensure that the police are accountable for their actions, and that our investigations generate practical learning to improve policing for everyone.



Police accountability is in the public eye more than ever, and worryingly we have seen the general public's confidence in policing suffer in the last year. High-profile revelations about Wayne Couzens and David Carrick were bound to have a negative effect.

Independent oversight of the police complaints system has never been so important, but ironically our work on these high-profile cases can add to the public's concern as we shine a light on wrongdoing. Whilst we are not in control of all the driving factors of police confidence, we are determined to lead the way in improving policing and have faith that public confidence will follow.

We know that selecting cases that address particular issues of public concern is likely to have an impact on improving confidence in policing. Our continuing thematic focus on areas such as race discrimination and Violence Against Women and Girls is designed to create an evidence base of best practice and solid learning.

Our Oversight work helps to ensure that forces handle complaints right first time, which is better for complainants and an efficient use of public resources.

I am proud of the work that we are doing, despite ever-rising demand, increasingly complex cases and shrinking resources. We have worked hard on finding efficiencies in order to manage these difficult circumstances and I am hugely encouraged that our turnaround plan is exceeding expectations in reducing our reviews backlog.

We have achieved a lot in 2022/23, hitting most of our targets. We have beaten our target to complete 85% of core investigations within 12 months, achieving 89%. The number of referrals that we received from forces has increased once again to over 6,200 this year. Despite this 15% increase on last year, we



decided on the mode of investigation for 86% of referrals within three working days, beating our target and last year's performance.

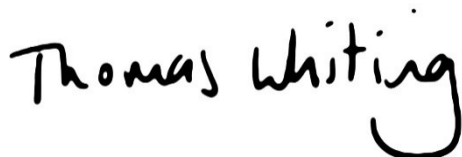
I acknowledge there is room for improvement though – we have not hit every target, so we still have work to do.

In 2022/23 we made over 150 learning recommendations to forces and other policing bodies, taking our total to over 700 since we were established in 2018. I am grateful to the forces and officers who embrace our recommendations in the spirit we give them.

Watch out for our 2022/23 Impact report, which we will be publishing this autumn, sharing real-life case studies about the effect of our work on individuals during the year.

In conclusion I would like to thank the IOPC staff and management teams for their effort and commitment this year. I am also very grateful to our Non-Executive Directors for the experience, advice and helpful challenge that they bring to the IOPC.

There is always more work to do, and improvements to be made, both to policing and to ourselves as an organisation. I look forward to working together with our stakeholders and the public on this task, with the ultimate aim of building trust and confidence in policing.

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

**Tom Whiting**  
Acting Director General

# Building trust and confidence in policing

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## Our 2022-2027 strategy

In 2022 we launched our second strategic plan, entitled 'Building trust and confidence in policing'. It lays out our vision for the future and the strategy for achieving it. It explains what our priorities will be and what we hope to achieve in each of those areas. It sets out the actions we will take over the coming years and how we will measure success.

It is an ambitious plan with our aim over the coming years to build trust and confidence in policing through robust, independent oversight. We will do that by working towards four strategic objectives:

- Awareness and confidence: people know about the complaints system and are confident to use it.
- Accountability: the complaints system delivers evidence-based, fair outcomes which hold police to account.
- Leading improvement: our evidence and influence improves policing.
- Performance: we are an organisation that delivers high performance.

You can [download a copy of Building trust and confidence in policing](#) from our website.

## Key risks

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We seek to identify significant strategic risks that could prevent us achieving our four objectives, and assess and manage these 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 our directorates, programmes and projects as appropriate. We implemented an escalation and de-escalation process to ensure that risks are managed at the correct level.

The risk profile section of the report (see page 20) explains the major risks we faced in 2022/23 and the mitigation measures we put in place.

# Summary of our performance during 2022/23

**Objective: People know about the complaints system and are confident to use it.**

What we aimed to do	2021/22 actual	2022/23 target	2022/23 actual
Increase awareness of the IOPC by 10% points	55%	65%	62%

**Objective: the complaints system delivers evidence-based, fair outcomes which hold police to account.**

What we aimed to do	2021/22 actual	2022/23 target	2022/23 actual
Decide on the mode of investigation for 80% of cases referred to us within three working days <sup>1</sup>	82%	80%	86%
Complete 85% of investigations within 12 months (excluding major investigations <sup>2</sup> )	90%	85%	89%
Complete 33% of investigations within 6 months (excluding major investigations)	35%	33%	38%
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	29WD	30WD	36WD

What we aimed to do	2021/22 actual	2022/23 target	2022/23 actual	
Ensure the average time taken to complete a review is 134/154/164/150 working days (for quarters 1-4 respectively) from receipt of background papers, while we complete our improvement work. <sup>3</sup>	80WD	Q1 134WD	Q1 95WD	Overall 119WD
		Q2 154WD	Q2 103WD	
		Q3 164WD	Q3 123WD	
		Q4 150WD	Q4 139WD	

<sup>1</sup> The 2022/23 target is lower than the previous year's actual performance. Mode of investigation decisions are made on referrals, and we are unable to control the number of referrals we receive from police forces, so we have no ability to control the volume of work in this area. The target reflected increasing referral numbers, making 80% a stretching target. In 2021/22 we received 5,423 referrals. In 2022/23 this figure had risen to 6,235.

<sup>2</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 2022/23 we completed 313 investigations, of which 6 were classed as major investigations.

<sup>3</sup> Following the 2020 legislative changes the complexity of reviews and the significant additional work they involve, add to the time taken to complete a review. While we achieved 80 days in 21/22, this was in the context of a backlog of work was starting to build, increasing the average age of our caseload. The staged targets in 2022/23 reflect that we are starting the year with a much older caseload than in 21/22. These targets provide a more transparent expectation for service users than a single annual target would, as we reduce the backlog. Although we had targeted an improvement in timeliness performance by the fourth quarter of 2022/23, the average time taken to complete a review continued to rise in all four quarters (although all quarters were ahead of target). This was due to the increased number of casework managers and improved productivity allowing us to close a larger number of cases, focusing on the oldest cases first. While these improvements achieved their objective of reducing the backlog, which will eventually improve timeliness, it had the unintended consequence of increasing the average timeliness measure in the short term.

**Objective: our evidence and influence improves policing.**

<b>What we aimed to do</b>	<b>2021/22 actual</b>	<b>2022/23 target</b>	<b>2022/23 actual</b>
Ensure 80% of our paragraph 28A learning recommendations are accepted by police forces.	93%	80%	92%
Increase by 3% the mean (or average) number of policing and accountability stakeholders who think we are effective at sharing learning to improve policing practice.	64%	67%	66%
Increase the percentage of non-policing stakeholders who think we are effective at sharing learning to improve policing practice. <sup>4</sup>	42%	46%	37%

<sup>4</sup> Source: IOPC Annual Stakeholder Survey. We infer from the survey that stakeholders want to see us take a greater leadership role at a time of growing mistrust in policing. Given the context of policing, we believe there is a desire to see more impact from our work and for us to lead this more within the sector - so it might be that this group of stakeholders don't feel they are seeing as much evidence of actual change coming from us as they need in order to be assured as to our effectiveness at this time. By contrast, policing stakeholders' perceptions of our effectiveness increased - we infer this is because policing stakeholders have seen more evidence of our impact and learning, as they are often the direct recipients of our learning and therefore closer to this work.

**Objective: to be an organisation that delivers high performance.**

<b>What we aimed to do</b>	<b>2021/22 actual</b>	<b>2022/23 target</b>	<b>2022/23 actual</b>
Achieve a staff engagement score of 69% (as measured by our annual staff survey)	67%	69%	See note below
Ensure that 80% of our investigators, who have been in post for at least 24 months, achieve accreditation.	90%	80%	92.5%
Improve the proportion of our people, including managers and leaders, from a Black, Asian and minority ethnic background towards representation which matches the demographics of urban areas (as measured by census 2021 data). <sup>5</sup>	17.1%	18%	16.7%

Our 2022 staff survey was conducted in March 2022 and was reported last year. We concluded that in order to enable directorates to complete work on the action plans based on those results, fieldwork for the next survey should take place in October 2023. Therefore we are not able to report against this target.

<sup>5</sup> [See page 71.](#)

## Financial review

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 efficiency and investment plans. 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 in a difficult financial landscape across the public sector. However, we only draw down sufficient cash to cover our revenue and capital expenditure. The table below shows our grant in aid for the five years since the IOPC was reformed by the *Policing and Crime Act 2017*.

Grant in aid by financial year	2022/23 £'000	2021/22 £'000	2020/21 £'000	2019/20 £'000	2018/19 £'000
Revenue	69,645	69,645	69,645	71,114	71,343
Capital	2,000	3,000	3,000	2,046	3,289
Non cash	6,798	4,679	7,190	6,020	6,020

## Efficiencies

Our revenue funding has declined in real terms. In 2022/23 we identified opportunities for efficiencies and savings that have delivered £0.7m 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 achieving better value for money. Further changes were achieved this year that were not realised last year.

## 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 shows the trend in outturn and trend in average full-time equivalent (FTE).

<b>Outturn by financial year</b>	<b>2022/23 £'000</b>	<b>2021/22 £'000</b>	<b>2020/21 £'000</b>	<b>2019/20 £'000</b>	<b>2018/19 £'000</b>
Revenue from contracts	64	105	91	78	127
Staff costs	(54,367)	(51,917)	(53,950)	(50,938)	(48,165)
IT costs	(5,131)	(5,318)	(7,160)	(8,484)	(9,571)
Estates costs	(3,369)	(4,971)	(5,442)	(4,300)	(5,633)
Travel costs	(860)	(545)	(408)	(1,564)	(1,664)
Training and recruitment costs	(772)	(763)	(569)	(964)	(1,246)
Legal services costs	(1,210)	(1,531)	(1,408)	(995)	(901)
Other costs	(2,101)	(2,117)	(2,058)	(1,929)	(1,732)
Non-cash costs	(4,766)	(3,372)	(2,911)	(4,800)	(3,715)
<b>Net expenditure for the year</b>	<b>(72,512)</b>	<b>(70,429)</b>	<b>(73,815)</b>	<b>(73,896)</b>	<b>(72,500)</b>
Average number of FTE staff	1,001	965	987	993	994

The outturn table shows that expenditure on staff has increased compared to 2021/22. This is attributable to an increase in accrued leave and higher staff numbers.

On non-staff, our ICT expenditure has fallen as result of ongoing savings achieved by our ICT disaggregation programme. Travel expenditure has increased compared to 2022/21 because of the end of pandemic restrictions.

Legal costs have decreased because of a reduced need to seek expert advice on certain cases.

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 were three high priority projects to:

- Develop a new case management system that will result in efficiencies
- Improve our data warehouse system
- Replace outdated equipment

### Estates

This year we refitted a section of our Canary Wharf office to reduce our floor space and reduce the property running costs.

The table below shows our capital expenditure trend. The expenditure on assets under construction has been disaggregated.

<b>Capital expenditure by financial year</b>	<b>2022/23 £'000</b>	<b>2021/22 £'000</b>	<b>2020/21 £'000</b>	<b>2019/20 £'000</b>	<b>2018/19 £'000</b>
Estates	151	555	458	653	307
Fleet	-	-	611	-	-
ICT	1,782	2,700	1,936	1,370	2,764
<b>Total capital expenditure</b>	<b>1,933</b>	<b>3,255</b>	<b>3,005</b>	<b>2,023</b>	<b>3,071</b>

## Statement of financial position

Current assets have increased because we have recognised right of use assets for our leased estates as required by IFRS 16. Lease liabilities have increased for the same reason.

The amount of cash held at the Government Banking Service at 31 March has reduced compared to the prior year. As a result, the balance is within our target range for cash of £5m to £7m. Cash held at the end of the year is £6.603m (2021/22 £8.420m).

Pension liabilities have reduced from £2.587m to £1.730m - this is a result of changes to the discount rates specified by HM Treasury.

## 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 contract awards we use Crown Commercial Service (CCS) frameworks and for legal services we use Chamber frameworks.

The table below provides an analysis of the procurement routes by percent for 2022/23. Other procurement routes include use of available public sector frameworks (25%) and IOPC local procurement (14%).

Procurement route	2022/23	2021/22	2020/21	2019/20	2018/19
Chambers	0%	5%	5%	7%	3%
CCS and GCloud	61%	61%	61%	62%	53%
Other routes	39%	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	2022/23	2021/22	2020/21	2019/20	2018/19
Paid within 10 days	82%	87%	88%	90%	92%
Paid within 30 days	97%	98%	99%	99%	99%

## Outlook for 2023/24

As set out elsewhere in this report, our focus for 2023/24 is to start a new five-year strategy. We have developed a medium-term financial plan to ensure the strategy is affordable after considering necessary efficiencies and savings to invest in the strategic objectives.

## **Create efficiencies**

We will continue to find efficiencies throughout the new strategy and plan to achieve £1.6m efficiencies 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 thematic work on Violence Against Women and Girls.

## 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 12 risks (A-L).

With the agreement of a new strategic plan, the executive management team, with input from their individual senior management teams, conducted a ground-up review of the strategic risks that could impact on the delivery of that plan during its first year.

This resulted in the removal of all but one (H) of the original 12 strategic risks and a further 12 (M-X) new risks being identified.

As the year progressed a further three risks (Y,Z, & A1) were added, however A1 was removed before the end of year. As a result, the IOPC ended the year with 15 strategic risks, of which one was identified before the start of the year.

The table on page 23 details those risks, their principal mitigations, the related appetite for risk and the direction of travel.

Our Unitary Board has agreed that the new strategy's risk appetite for the four over-arching areas of Strategy, Change, Reputation and External Environment will remain unchanged, but with a minor amendment to the definition of the strategy appetite. In addition, Directors and/or functional Heads were consulted on the risk appetites for each of the functional areas within the statement. No changes were made to the existing appetites, but an additional category in relation to Data and Information was proposed and agreed.

The IOPC approach to risk mitigation during the year was to put in place actions to reduce the likelihood and impact scores to bring them down to the agreed appetite level (or an accepted deviation). If those actions were deemed insufficient and the risk score was still outside of appetite further actions were identified and introduced as appropriate. The matrix below the table of risks on page 35 indicates the risk position at the end of the year following application of mitigation

At the beginning of the year the main concern was that of the (E) super-complaints process not meeting the expectations of designated bodies and other stakeholders and therefore causing a negative impact on public confidence in the super-complaints system and the IOPC. We looked to mitigate this threat by holding regular 'Super-complaints Gold Group' calls between Director level leads at HMICFRS and College of Policing & ourselves.

During the same period, we recognised that (J) we could be subject to enforcement action, regulatory action, and civil litigation for non-compliance with GDPR because our records management capability at that time was at a low level of maturity. The records management project delivered a new audit

framework to monitor staff compliance and our Information Assurance Board provided oversight of our information management and records management processes.

It was also believed that there was a risk that **(K)** poor staff morale, along with a pay freeze, may contribute to reduced staff retention rates particularly in certain (geographic) areas & roles. We looked to mitigate this through our Corporate Leadership Network, Leadership Development Programme and Operational team Leader support as well as through making some changes to our grading structure and responding to issues raised in the staff survey.

As part of the development process for our new strategy, quarter two saw discussions take place with senior management teams to identify the potential risks to the delivery of each of the four objectives within the strategy. These emerging risks were reviewed by the Unitary Board at a strategy away day in June and were used to develop a new strategic risk register (SRR). A finalised list of risks to be included on the SRR was agreed by Management Board in August 2022.

This new register was presented to the Audit and Risk Assurance Committee (ARAC) for the first time in October 2022. From that time and for the remainder of the year the biggest threats to delivery of IOPC strategy were:

**N.** Service users and other stakeholders become increasingly frustrated by delays / casework backlog which may cause reputational damage and impact on the morale of our Casework staff. We are mitigating this through the delivery of our National Operations Turnaround Plan which is monitoring our timeliness performance and forecasting modelling. We have put in additional resources and are redesigning the process to drive more efficient and proportionate approaches, so we can meet demand and improve service user experience. We also provide service users with realistic forecasts of the time it will take to complete their reviews and keep them updated throughout the process. Additional casework managers and a senior casework manager have now also been recruited.

**O.** Changes in legislation and political direction may significantly expand the IOPC remit, this could divert us from achieving excellence in our core business areas. We are managing this risk through the development of national tasking to manage immediate surges of demand at point of referral and modes of investigation, along with utilising stakeholder relationships and seeking opportunities for co-resourcing. Capacity and demand work was also commissioned to agree a resourcing model for the organisation.

We also work with Ministers and others to explain the importance of our core areas of work, and to mitigate the adverse effect of potential changes to policy or legislation.

**U.** Budget restrictions during the lifetime of our new strategy could be higher than currently planned for, which could potentially mean we are unable to deliver the strategy on time, and to appropriate quality standards. We have been treating this threat by maintaining an ongoing dialogue with Home Office in relation to strategy and current performance and have made submissions to Home Office in support of the CSR process and Senior Sponsor Meetings. We have also developed a medium-term financial plan which has been agreed by Unitary Board.

**V.** We do not have the data we need to make informed decisions or to evidence our impact on the police complaints system. We have started to treat this risk by ensuring that our design for a new data platform includes acceptably fast data ingestion.

Three new strategic risks were identified at the beginning of quarter four,

**Y.** Falling confidence in policing has a knock-on effect on the IOPC and implications for changes to the wider complaints system.

**Z.** Cumulative impact on capacity of a Cabinet Office Review, potential governance and structural implications, interim leadership, and a tight budget.




**A1.** IOPC staff take industrial action, Service delivery is impacted by industrial action (or there is wider public sector industrial action that could indirectly impact on our delivery). This risk soon became an issue and was removed from the risk register. Successful mitigation planning ensured that the industrial action was managed without undue impact on our delivery of services.



In the last review of the year the net scores of the both the new Y “falling confidence” and Z “Cabinet Office Review” risks were re-assessed with an increase to both likelihood and impact scores for these risks.

The following tables outline our strategic risks for the full year along with a key explaining our definitions of risk appetite.



Key for risk appetite definitions




<b>Appetite</b>	<b>Definition</b>
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




Risk Description	Principle 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 General and Deputy Director General Strategy &amp; Corporate Services regarding understanding operational decision-making and therefore understanding the legal risks associated with it.</p>	Moderate	
<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>	Open	
<p><b>C</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</p>	<p>Working with key stakeholders (Crown Prosecution Service and Coroners) to improve</p>	Cautious	



Risk Description	Principle Mitigation	Appetite	Risk Trend
only has limited direct influence, may underperform e.g. delays to court proceedings due to the global pandemic, causing delays to IOPC activities.	<p>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>		
<b>D</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>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	
<b>E</b> The outputs of super-complaints will not meet the expectations of designated bodies and other stakeholders.	Regular 'Super-complaints Gold Group' calls set up between Director level leads at HMICFRS, College & IOPC.	Cautious	









Risk Description	Principle Mitigation	Appetite	Risk Trend
	<p>Director General represents IOPC at senior panel.</p> <p>IOPC / HMICFRS / CoP have raised resourcing and risks with Home Office officials.</p>		
<p><b>F</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	
<p><b>G</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	

Risk Description	Principle Mitigation	Appetite	Risk Trend
<p><b>H</b> If IOPC ICT services, equipment, data assets or suppliers are breached or compromised by cyber threat actors.</p>	<p>The cyber strategy and associated ongoing programme of work is delivering key objectives to protect, detect and respond to cyber risk.</p> <p>The operational cyber risk management process.</p> <p>Cyber Essentials plus accreditation delivered.</p>	Moderate	
<p><b>I</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> <p>Agreement of new Medium Term Financial Plan February 2023.</p>	Moderate	
<p><b>J</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. 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	

Risk Description	Principle Mitigation	Appetite	Risk Trend
<p><b>K</b> There is a risk that poor staff morale, 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> <p>Reviews of grading structure.</p> <p>Delivery of improvements in response to staff survey.</p>	Moderate	
<p><b>L</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	
<p><b>M</b> Our engagement with stakeholders is ineffective</p>	<p>Senior stakeholder engagement framework in place.</p> <p>Convening stakeholder group meeting around key issues affecting public confidence.</p> <p>Regular meetings with Chief Constables, Heads of Professional Standards,</p>	Open	

Risk Description	Principle Mitigation	Appetite	Risk Trend
	PCC, and Police & Crime Commissioner offices (Regional Directors and Oversight team).		
<p><b>N</b> Service users and other stakeholders become increasingly frustrated by delays / casework backlog.</p>	<p>Timeliness performance monitoring and forecasting modelling.</p> <p>Provide service users with realistic forecasts of the time it will take to complete their reviews and keep them updated throughout the process.</p> <p>Additional casework managers &amp; a senior casework manager recruited.</p>	Cautious	
<p><b>O</b> Changes in legislation and political direction may significantly expand the IOPC remit.</p>	<p>Utilising stakeholder relationships and seek opportunities for co-resourcing and/or tasks to be completed by policing stakeholders and approved suppliers.</p> <p>Contribution to organisational horizon scanning and collaborative work with Strategy &amp; Impact to predict and model changes.</p> <p>Development of Management Information and data as a predictive tool.</p>	Seeking	

Risk Description	Principle Mitigation	Appetite	Risk Trend
<p><b>P</b> Poor police practice and high-profile misconduct cases continue without any change / improvement in policing being evidenced.</p>	<p>Published annual Impact Report and Learning the Lessons magazines.</p> <p>Highlighting and sharing good practice with forces and local policing bodies through our Oversight role.</p> <p>Pilot to follow up on learning recommendations.</p>	Cautious	
<p><b>Q</b> A radical shift in how English/Welsh police forces are organised takes place e.g., a significant reduction in the number of forces to a “regional” model.</p>	<p>Set watching brief measures as indication we are monitoring the system even though out of our control</p>	Averse	
<p><b>R</b> Increasing political intervention and government direction in the way the organisation is run.</p>	<p>Positive senior level working relationships / influence with:</p> <ul style="list-style-type: none"> <li>• Ministers</li> <li>• Shadow ministers</li> <li>• MPs</li> <li>• Sponsor Unit</li> <li>• Key policing stakeholders</li> </ul> <p>Stakeholder engagement approach developed</p>	Averse	
<p><b>S</b> The IOPC has accountability for the delivery of outcomes beyond its control.</p>	<p>Clarifying / reinforcing IOPC locus through engagement with:</p> <ul style="list-style-type: none"> <li>• Parliamentarians</li> </ul>	Moderate	

Risk Description	Principle Mitigation	Appetite	Risk Trend
	<ul style="list-style-type: none"> <li>• Non-policing stakeholders (incl. community engagement, particularly on critical incidents)</li> <li>• through proactive media/ social media messages</li> </ul>		
<p><b>T</b> The required (internal) cultural change needed for the current strategic direction is too great.</p>	<p>Identified the required cultural change needed to deliver the corporate strategy and understand the interdependencies.</p> <p>Introduced the implications of the new strategy to all staff starting with Now and Next sessions.</p> <p>Used Corporate Leadership Network and Leadership Development Charter interventions to engage leaders in the corporate strategy</p>	Cautious	
<p><b>U</b> Budget restrictions during the lifetime of the new IOPC strategy are higher than currently planned for. Any short-term budget restrictions may destabilise the organisation.</p>	<p>Development of a Medium-Term Financial Plan agreed by Unitary Board.</p> <p>Ongoing dialogue with Home Office about strategy and current performance</p> <p>Submissions to Home Office in support of CSR</p>	Moderate	

Risk Description	Principle Mitigation	Appetite	Risk Trend
	process and Senior Sponsor Meetings.		
<b>V</b> We do not have the data we need to make informed decisions or to evidence our impact on the police complaints system.	Design for new data platform includes that it should be technically capable of acceptably fast data ingestion.	Open	↑
<b>W</b> Changes in the political landscape lead to a different perspective on the IOPC and how police oversight, more broadly, should be conducted.	<p>New IOPC strategy agreed with input from Home Office.</p> <p>Public perception tracking means the IOPC is up to date and aware of trends in public perception and among stakeholders.</p> <p>Senior Sponsor meetings with Director General at Home Office.</p>	Averse	↔
<b>X</b> A lack of clarity around the new Home Office procurement process could cause delays which combined with a lack of certainty around future budgets and/or inaccurate estimates or unexpected future costs could result in the Case Management System (CMS) project running beyond its original budget and planned end date, which would in turn mean delivery and implementation of the new	<p>Close working with the HO throughout the procurement process.</p> <p>Close working with the HO throughout the procurement process.</p> <p>The introduction of an 8-week discovery will ensure that both the supplier and the IOPC has a much clearer idea of costings, delivery phases and the timings of these.</p>	Moderate	↔

Risk Description	Principle Mitigation	Appetite	Risk Trend
CMS could be delayed. Any delay would mean more work and expense being pushed into the financial year 2023/24.			
<b>Y</b> Falling confidence in policing has a knock-on effect on the IOPC and implications for changes to the wider complaints system.	Stakeholder engagement plan.  Updated Cabinet Office review assessment.  Response to Casey Report.	Cautious	↑
<b>Z</b> Cumulative impact on capacity of a Cabinet Office Review, potential governance and structural implications, interim leadership, and a tight budget.	Open dialogue with Home Office with the aim of bringing risk within appetite / target.  Ongoing board communications and advice from Non-Executive Directors  Management of Cabinet Office review.	Cautious	↑
<b>A1</b> IOPC staff take industrial action, Service delivery is impacted by industrial action (or there is wider public sector industrial action that could indirectly impact on our delivery).	Two weeks' notice required for industrial action, should be sufficient to arrange cover for known shortages.  Regular meetings with the Home Office to discuss strike related matters including communications.  Operations Management Board reviewed internal	Cautious	↓



Risk Description	Principle Mitigation	Appetite	Risk Trend
	resilience to prepare for an internal strike at the IOPC.		

The following grid shows the 15 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.

Impact	Very High	18	20	21	24	25
	High	12	16	<b>M X</b> 19	<b>N V</b> 22	23
	Moderate	<b>Q</b> 10	11	<b>P R S</b> <b>U W</b> 14	<b>H T</b> <b>Y Z</b> 15	17
	Low	3	5	<b>A1</b> 8	9	13
	Very Low	1	2	4	6	7
		Very Low	Low	Moderate	High	Very High
		Likelihood				

### Key

The letters relate to the risks listed in the table starting on page 23. The italic figures represent the score determining a risk's position in the grid.

Likelihood (of risk occurring)	
Very High	The risk is almost certain to occur (greater than 80% chance)
High	The risk is more likely to occur than not (between 51% and 80% chance)
Moderate	The risk is fairly likely to occur (between 21% and 50% chance)
Low	The risk is unlikely but not impossible to occur (between 6% and 20% chance)
Very Low	The risk is very unlikely to occur (<5% chance)

Impact (if risk occurs)	
Very High	Catastrophic effect upon the objective making it unachievable.
High	Significant effect upon the objective; making it extremely difficult and/or expensive to achieve.
Moderate	Material effect upon the objective; making it achievable but with moderate difficulty and/or additional cost.
Low	Small but noticeable effect upon the objective; making it achievable with some additional minor effort/cost.
Very Low	Negligible effect upon achievement of the objective.

# Performance analysis

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We have published our Strategic Plan 2022-27 and each year publish an annual business plan. This section describes our progress against the priorities set out in our 2022/23 Business Plan.

## Objective: awareness and confidence

People know about the complaints system and are confident to use it

### What we hope to achieve

1. The police complaints system is trusted to tackle concerns appropriately.
2. Those with lower confidence in policing are willing and able to access the complaints system to raise their concerns.
3. Arrangements are in place (such as information, guidance and support) which make it easy to raise a complaint.
4. Understanding of community concerns has shaped the work we do.

## Measuring progress against our aims

### We aimed to:

**Increase awareness of the IOPC by 10% (as measured by our public perceptions tracker).**

In 2021/22, research told us that 55% of respondents said they had heard of the IOPC, an increase on the 49% recorded in 2020/21. Awareness has increased for a second year in a row in 2022/23 with 62% of respondents saying they had heard of the IOPC, though this falls short of our 65% target. A total of 8,029 people responded to the research.

### We also monitored and responded to:

**The proportion of people from ethnic minority backgrounds, young people and women who are confident that the police deal with complaints fairly.**

Young peoples' confidence in the police dealing with complaints fairly has remained at 37% - the same level as 2021/22. The younger demographic have traditionally been a low confidence group, but confidence levels among other

demographics has fallen to similar levels, meaning that the young people are no longer such an anomaly. The overall confidence figure for 2022/23 has dropped for a second consecutive year, 34% (2698) compared to 41% in 2021/22 and 49% in 2020/21.

The confidence of women in the police dealing with complaints fairly in 2022/23 is at 31% representing a large fall from the 40% recorded in 2021/22. This figure is also lower than men's overall confidence which stands at 36% for 2022/23. The confidence of those from ethnic minority backgrounds was 34% in 2022/23 which is broadly consistent with the 33% recorded in 2021/22.

### **The proportion of police complaints made by people from ethnic minority backgrounds, young people and women.**

In 2022/23 13% of police complaints were made by people from an ethnic minority background, compared to 12% the previous year. Young people aged 17 or under accounted for 2% of complaints in 2022/23, rising to 7% for people aged 23 or under. In the previous year the figures were 1% for under-17s, and 7% for under-23s. 41% of police complaints were made by women in 2022/23 (unchanged from the previous year).

These figures are collected from police forces about the complaints they handle.

*Caution is advised when looking at the breakdown by ethnicity, age and gender owing to considerable gaps in the of recording demographic data.*

## **Raising awareness of the IOPC**

Media is an important conduit for building awareness of the IOPC and the complaints system. In 2022/23 we issued 212 proactive media releases about our investigations, thematic work and reports, and we handled 2,004 media enquiries.

Our website remains a key source for information about our work, and offers an easy-to-access route for making a complaint. The site 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 226,835 unique page views.

Social media is a growing channel for us to engage with our audiences. At the end of March 2023 we had 29,927 Twitter followers, 4,558 on LinkedIn and 356 on Instagram.

## Working with community stakeholders

This year we have successfully held several, large-scale awareness sessions with national and community organisations to build awareness of the IOPC and the police complaints system.

In June 2022, we facilitated a workshop with South Wales Police and community members from Cardiff, Grangetown and Butetown following concerns surrounding the use of force and escalation. The workshop provided a safe space for community members and officers to share their experiences. South Wales Police also brought along a safety trainer to demonstrate different aspects of officer training, allowing community members to gain a clearer understanding of training received by officers in respect of de-escalation and use of force. Many community members are now involved with developing proposed policing improvements.

In June, we also hosted a virtual event which brought together more than 40 organisations and individuals who provide advocacy support across London. Speakers representing the Metropolitan Police Service, The Mayor's Office for Policing and Crime, and the IOPC explained their role in the police complaints system. Following the success of this event, we held an open day event in central London later in the year. Colleagues from across the IOPC provided stakeholders with an insight into how we contribute to continuously improving the police complaints system through our work, whilst maintaining our independence.

In the Autumn, we were invited to undertake the keynote session at Liverpool's Young Achievers Awards, organised by the Steve Biko Housing Association. A broad variety of stakeholders from across Merseyside attended this event and shared their views on policing and police complaints.

Throughout the year we were able to improve awareness, build relationships, demonstrate our impact and hear feedback about work and how we can improve.

Listening to stakeholders and communities remains a key focus of our work to help us understand the communities we serve. Our engagement work continues to adapt to the needs of our stakeholders with meetings being organised and delivered both online and in-person, though 2022/23 has seen a move towards more in-person meetings.

By engaging our stakeholders, we continue our efforts to build the 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 tailored to the communities within their regions and in Wales, raising awareness of the IOPC and providing opportunities for communities to share their experiences of policing.

In 2022/23 we held over 200 community-focused meetings with a diverse range of stakeholders, including community scrutiny groups such as Independent Advisory Groups (IAGs), local government, religious groups, schools, community and advocacy groups, youth groups, Black and minority ethnic communities, Members of Parliament and police forces.

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.

## Community engagement work on critical incidents

In September 2022 we coordinated and delivered critical incident engagement in response to the fatal shooting of Chris Kaba in Streatham.

This reactive engagement was undertaken to help reduce and minimise community tensions by explaining the role of the IOPC and the way in which the incident would be independently investigated.

We were quick to identify and pull together a community reference group (CRG) made up of non-statutory and community stakeholders with whom we held two meetings. In addition, we held two meetings with the boroughs' MPs. These conversations helped to shape the next steps of stakeholder engagement as it was clearly expressed that work needed to be done on the ground, in the communities and not at a CRG level. These strategic stakeholders were the first to be informed of the outcome at an in-person meeting held in Brixton, where the culmination of the IOPC work undertaken during the seven months of the investigation and an outcome of a Crown Prosecution Service referral was announced.

From October 2022 to the present date we have engaged with over 500 young people in schools and youth organisations. We have built relationships with a further 50+ non-statutory and community stakeholders from Black communities, who would not have previously engaged with us. We have continued to work with them, ensuring information regarding the police complaints system is shared amongst those with the lowest confidence. The work on this case has also resulted in a positive working relationship with the Metropolitan Police Service engagement team.

## Understanding low confidence amongst those most impacted by our thematic areas of work

Both internal and external research indicates that young people and those from Black and minority ethnic backgrounds have traditionally had lower levels of confidence in the police complaints system (even though other demographics' confidence has since fallen to a similar level). Yet the young and those from

ethnic minority backgrounds 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 engagement work in response to high-profile police incidents.

In 2022/23 we set up a Race Discrimination National Advisory Group to support us in identifying learning from our race discrimination thematic work, what action is needed to drive or embed change, and how we can maximise the impact of our thematic work. The Group brings together a range of policing and statutory stakeholders with national and community organisations and academic experts, to help the IOPC shape our race discrimination work and act as a critical friend.

Examples of topics covered include:

- Updating of the national guidelines for handling allegations of discrimination
- IOPC position statement on being an anti-racist organisation
- IOPC stop and search national recommendations
- The Group helped inform the publication of the [special December 2022 edition of FOCUS](#), on the subject of handling complaints involving race discrimination. This publication is aimed at police force professional standards departments.

We have also launched a thematic programme of work on Violence Against Women and Girls (VAWG) in response to the increasing public concern about the police response to VAWG and decreasing confidence amongst women.

Through this work we aim to:

- Improve trust and confidence in complainants and those who support them in the police response to Violence Against Women and Girls.
- Hold the police to account for their response to Violence Against Women and Girls.
- Identify and share learning from VAWG cases to improve policing practice and prevent future harm.
- Ensure the public understand our role within the police handling of VAWG matters.

It is important that the work be informed by the experiences and advice of victims/survivors and so we are working with a range of stakeholders, including some of the organisations that support victims/survivors, as well as policing stakeholders and national charities.

Towards the end of 2022/23 we began planning work for the development of a 'Know your Rights' campaign aimed at victims/survivors of VAWG and the organisations that support them. We aim to launch the campaign by the end of the year.



## Objective: awareness and confidence

The complaints system delivers evidence-based, fair outcomes which hold police to account.

### What we hope to achieve

1. We oversee timely, high-quality and consistent handling of complaints by police forces.
2. The IOPC and PCCs conduct reviews that encourage organisations to provide user-focused outcomes in circumstances where complaints have not been resolved locally.
3. The IOPC conducts high-quality, timely investigations that address the most serious and sensitive matters.
4. Our work demonstrates a deliberate and agile response to issues that affect confidence in policing.

## Measuring progress against our aims

### We aimed to:

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

Major investigations are large-scale, complex investigations that would take significant capacity from within our regional operations team. These are managed by our Major Investigations Directorate.

This year we completed 89% (272) of independent investigations (excluding major investigations) within 12 months. This is four percentage points above our target of 85% and very similar to our performance last year (90%).

#### **Complete 33% of investigations within 6 months (excluding major investigations)**

This year we completed 38% of independent investigations (excluding major investigations) within 6 months – 118 investigations. This is five percent points above our target of 33% and an improvement of three percent points compared to last year (35%).

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

We received 6,235 referrals from appropriate authorities in 2022/23 – a 15% increase on 2021/22. Despite this significant increase, we achieved our three working day target for 86% of referrals, improving on our last year's performance by four percentage points.

**Ensure the average time taken to complete a review is 134/154/164/150 working days (for quarters 1-4 respectively) from receipt of background papers, while we complete our improvement work.**

In 2022/23 we implemented quarterly targets for investigation and other handling reviews. We are only able to start a review when all supporting material has been received from the police force.

- In quarter 1, our aim was to complete all reviews within an average of 134 working days. We achieved an average figure of 95 working days.
- In quarter 2, our aim was to complete all reviews within an average of 154 working days. We achieved an average figure of 103 working days.
- In quarter 3, our aim was to complete all reviews within 164 working days. We achieved an average figure of 123 working days.
- In quarter 4, our aim was to complete all reviews within 150 working days. We achieved an average figure of 139 working days.

Across the year, reviews took an average of just under six months (119 working days) to complete.

These targets represent a staged return to the reviews performance that we want to see, as increasing demand and complexity of cases led to reviews taking longer than we would like. Our National Operations Turnaround Plan put in place measures to address this problem – you can read more about it on page 49.

**Make sure the average time taken to review a locally investigated death or serious injury investigation is within 30 working days from receipt of background papers.**

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 2022/23, we completed 908 reviews of police force reports following their investigation into a death or serious injury. On average, we took 36 working

days to complete these reviews from receipt of the supporting documents. Of these reviews, we disagreed with the force decision that there was no evidence of criminality, or indication of behaviour justifying disciplinary proceedings in 6% (52) of cases.

### **Complete 75% of the major elements of the implementation of our Quality Plan for 2022/23.**

This year 80% of the major elements were completed. This is a weighted score derived from the following four elements:

- All operations and legal staff to have undergone mandatory training on the quality standards
- QSI Supervision Audit Complete and actions agreed
- Data identified to allow reporting progress against min standards on a regular basis at a regional level
- Actions taken on quality on a regular basis at a regional level

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

#### **The proportion of reviews upheld by local policing bodies**

Depending on the circumstances of the complaint, an application for a review may be considered by the local policing body (LPB). In 2022/23, LPBs completed 4,886 applications for review. They upheld 20% (933) of the valid reviews they completed (a review is considered valid if it meets certain criteria, including what information has been provided, whether it has been made by the correct person, or if it has been made within a certain timeframe). This compares to 40% (605) of IOPC reviews that we upheld in the same period.

#### **The timeliness of local policing bodies' review handling**

In 2022/23 LPBs completed reviews in an average time of 64 workings days.

#### **The timeliness of police force complaint handling**

When a complaint is received by a force it must be logged and a decision is made on whether to record the complaint under Schedule 3 of the *Police Reform Act 2002*. Our statutory guidance defines a complaint as an expression of dissatisfaction with the way someone has been treated or with the service they have received. Some dissatisfaction, which does not meet the criteria for recording, may be resolved quickly to the satisfaction of the complainant (informal handling). Other expressions of dissatisfaction must be recorded (formal handling).

Allegations: In 2022/23, forces took an average of 16 working days to resolve allegations on complaint cases handled informally and 112 working days to

finalise allegations on complaint cases handed formally. These figures exclude allegations that were finalised by independent investigation.

Complaint cases: In 2022/23, complaint cases handled informally took an average of 19 working days and complaint cases handled formally\* took an average of 125 working days to finalise (\*excluding time cases were suspended due to criminal matters).

### **Outcomes of public complaints**

The actions available depend on how the complaint case and its associated allegations have been handled and there are multiple actions that can be taken. The actions presented in this section are those that focus on putting an issue right and preventing it from happening again by encouraging those involved to reflect on their actions and learn.

In 2022/23, 58% of the 48,450 complaint cases handled informally ended with an explanation being given to the complainant. Some sort of learning or reflective activity may also be an outcome of a complaint, at an organisational or individual level – this was an outcome in 3% of cases. In this situation learning or reflective activity might include organisational learning, learning from reflection or policy review, An apology, debrief or goodwill gesture was given in 11% of cases.

Of the 30,521 complaint cases that were handled formally in 2022/23, 46% had at least one allegation that ended with an explanation being given to the complainant. 468 complaint cases were investigated and subject to special procedures. 24% of these resulted in either a misconduct meeting or hearing and 24% of these cases ended with a referral to the Reflective practice review process (RPRP).

## **Our work in 2022/23**

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.

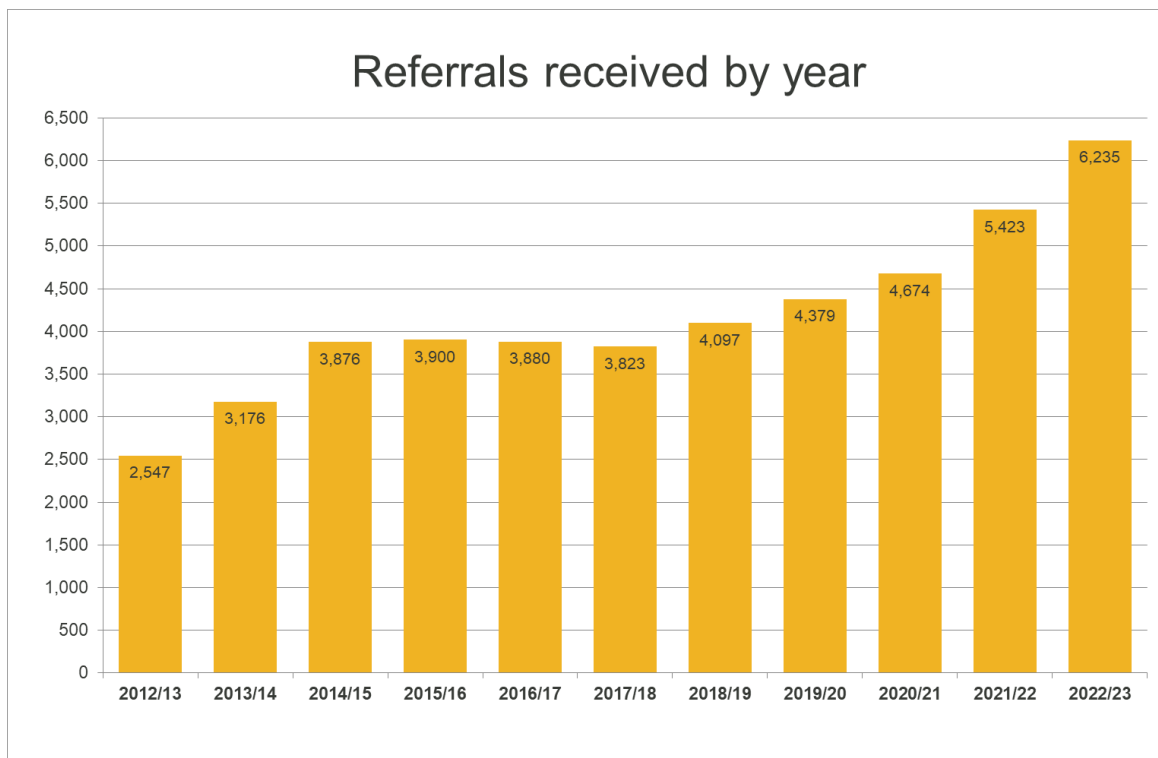
In 2022/23 we continued work to independently investigate the most serious incidents involving the police. We face challenges as the number of cases referred to us continues to rise year-on-year, with investigations becoming increasingly complex.

## Referrals

We reviewed more than 6,200 cases referred to us by police forces and other organisations under our remit 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, 96% (5,958) were mandatory and 4% (277) were voluntary. Last year's figures were 96% (5,187) mandatory and 4% (236) voluntary. Twenty-five 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.

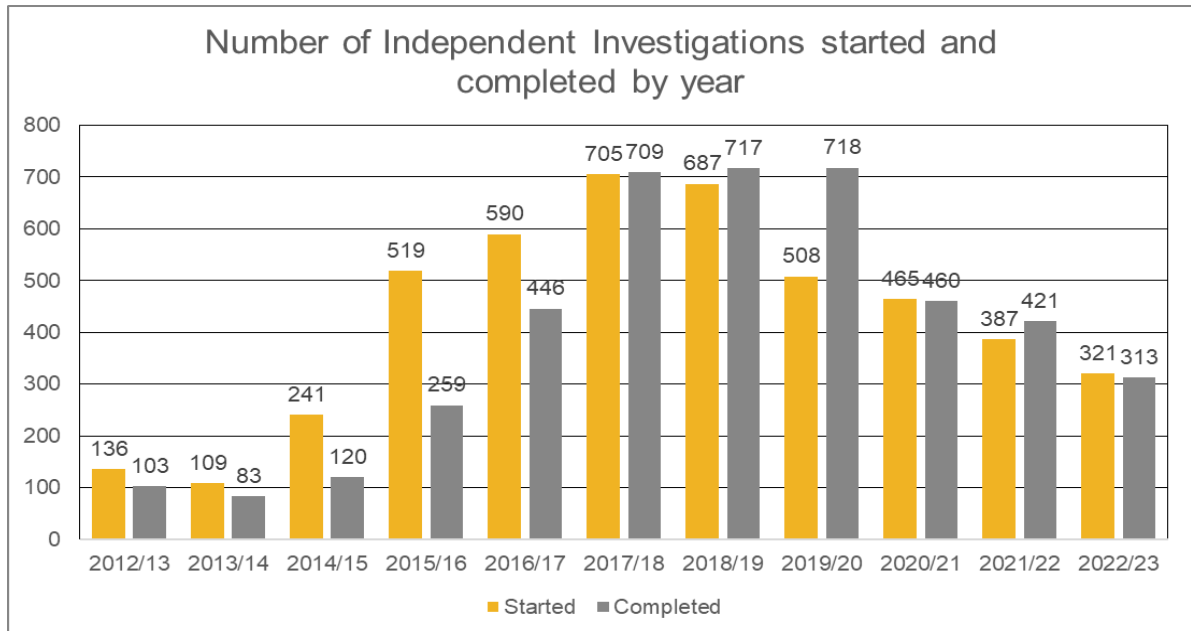


## Independent investigations

We continue to separate major investigations from core investigations and aimed to complete 85% of our core independent investigations within 12 months. However, in line with our agreed 2022/23 business plan, we have not continued our target to complete 66% of core independent investigations within nine months and have amended our six-month target to 33% from 35%.

At the beginning of this year 2022/23, we had 250 active core independent investigations with an average duration of 124 working days (around six months). At the end of this year 2022/23, there were 255 active investigations

with an average of 149 working days, almost 5 weeks longer in duration than at the start of the year. The IOPC inherited an active caseload of 538 investigations from our predecessor, the IPCC, on 8 January 2018. Only one investigation remains active from the IPCC caseload.



*The above chart combines all independent investigations (Core & Major) for both started and completed figures.*

The number of core independent investigations we started reduced for a fifth consecutive year in 2022/23. We started 317 investigations this year, 14% fewer than the 367 started the previous year. The IOPC continues to focus on the cases that matter most to the public, 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. There has been a slight decline in the overall number of these core cases, with 405 at the end of 2022/23 compared to 427 in 2021/22. However, the average duration of said cases has increased slightly, by 2%, to 329 working days.

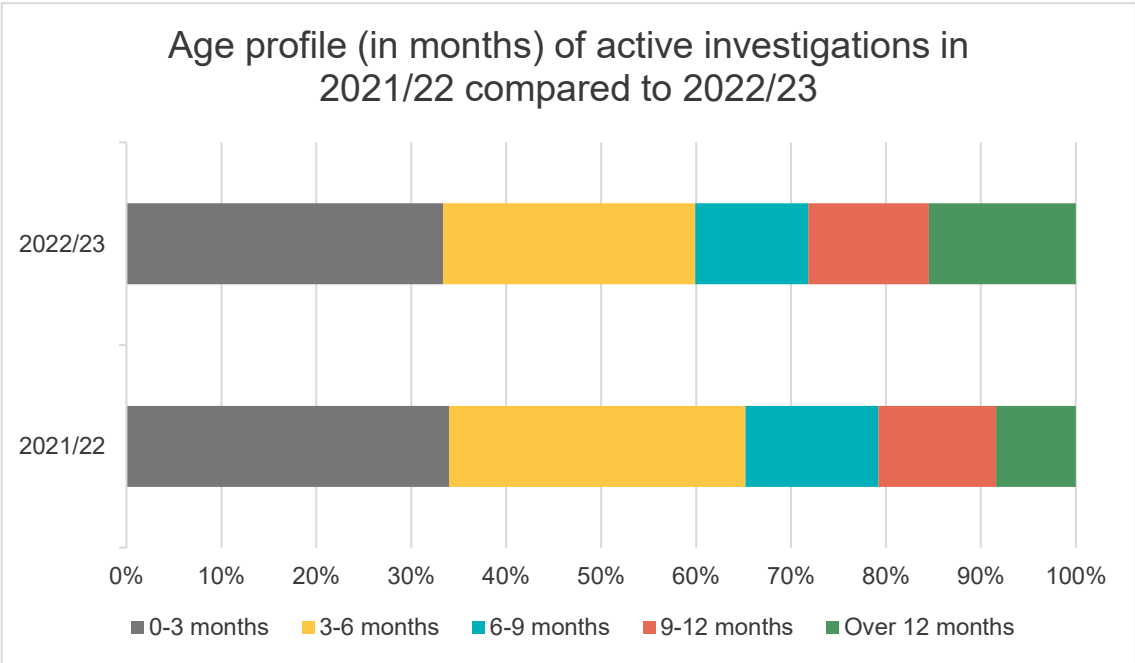
We completed 307 core independent investigations in 2022/23. The number of completed investigations this year decreased for the fifth consecutive year and was 26% fewer than in 2021/22. The average number of working days to complete our core investigations this year increased slightly by four working days to 188 from 184 working days last year, however, this remains under nine

months. Alongside our completing 89% of investigations within 12 months, this reiterates the IOPC’s commitment to completing all investigations within 12 months where possible.

**Age of open caseload**

At the end of this year 2022/23, 85% of our active core investigations had a duration of less than 12 months, and 60% had a duration of less than 6 months.

The proportion of active core investigations over 12 months in duration increased this year 2022/23 to 15% (39 investigations), which is seven percentage points higher than 2021/22.



**Thematic Investigations**

This year we continued to investigate serious and sensitive cases that 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 24 independent investigations (excluding major investigations) for purely thematic reasons, concerning domestic abuse, racial discrimination, mental health and road traffic incidents (RTIs). This is a reduction from the number started last year (53), because we took the decision to pause thematic independent investigations except for race discrimination from 22 July 2022 due to a lack of operational capacity. However, many other

core investigations that we started included elements of our thematic work. In 2022/23 115 of our usual core cases also concerned a thematic area.

This year 2022/23 we also completed 41 independent investigations that had a thematic element, 44 less than the 85 completed in 2021/22.

## **Major Investigations**

Major investigations are typically conducted into the most complex and serious incidents (including serious failings) which are of significant public interest that require substantial IOPC resources for a sustained period. Whether an IOPC investigation is declared as a major investigation is decided on a case-by-case basis.

This year 2022/23 we started four major investigations and completed six. This is a reduction from 2021/22, where we started 20 major investigations but also completed six. In 2022/23, it took an average of 397 working days to complete a major investigation, compared to 246 working days in 2021/22.

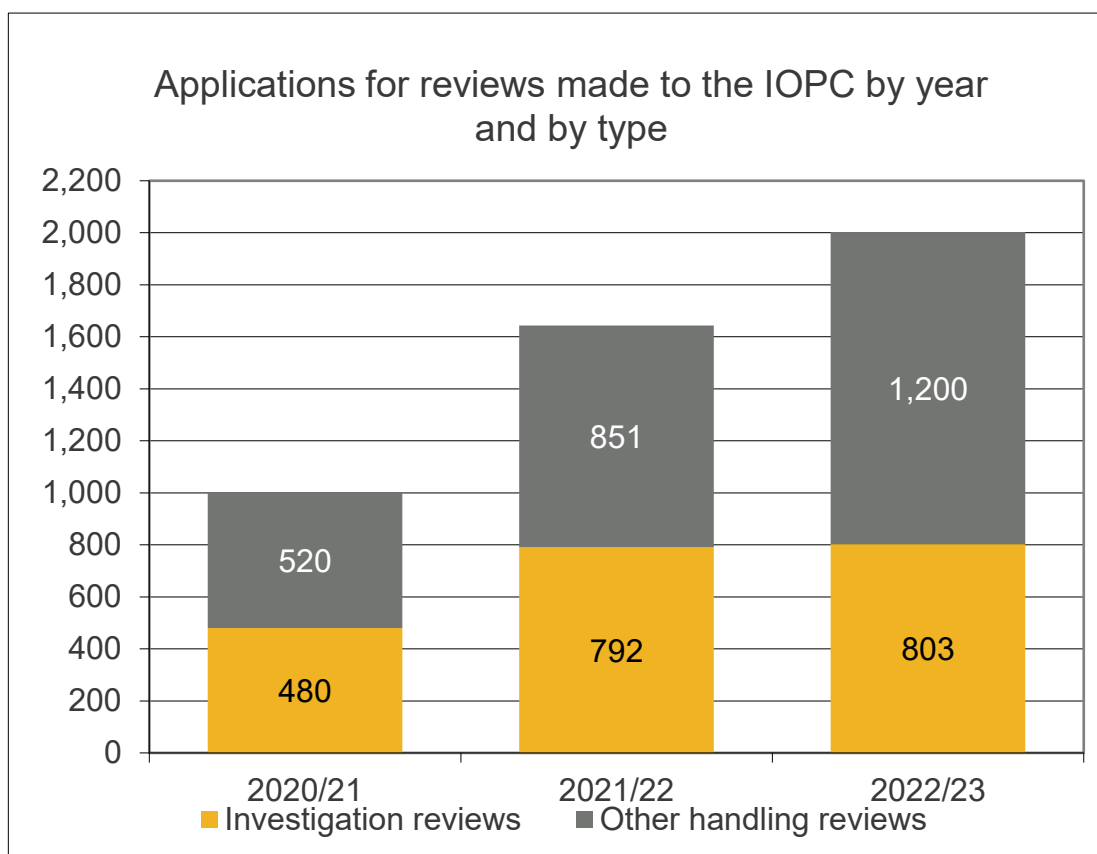
At the end of this year 2022/23, we had an active caseload of nine major investigations with an average duration of 428 working days. This is a lower number of investigations than the 11 active major investigations at the end of 2021/22, although the average duration of these cases was lower at 379 working days.

## **Reviews**

The *Police Reform Act 2002* as amended by the *Police and Crime Act 2017* introduced the right for the complainant to apply for a review of the outcome of their complaint. Reviews consider whether the outcome of the handling of the complaint is reasonable and proportionate.

It is three years since the legislative reforms were implemented and reviews demand has increased year-on-year. In 2022/23 we received 2,003 applications for a review of complaints recorded under Schedule 3 of the *Police Reform Act 2002*. This is an increase of 22% on last year. The rise in the number of referrals to the IOPC is influential in this increase as the IOPC is the relevant review body where a complaint was referred and returned to the force for either investigation or local handling.





At the end of 2021/22, the backlog of cases waiting to be reviewed was 797 and service users were waiting up to six months for a decision. We forecasted that the backlog and the time taken to complete reviews would further increase due to the growing demand and also rising complexity of cases. As a result of this a programme of improvement known as the 'Turnaround Plan' was implemented to address performance in how we deal with reviews. We have invested in this programme to ensure the right processes and sufficient resources are in place to meet the growing demand for, and complexity of, reviews resulting from changes introduced in 2020.

We recruited additional casework managers who were in post from late summer 2022. They were initially trained on other handling reviews and a cohort began training on investigations reviews in January 2023. It takes up to six months for new staff to become fully proficient in each type of review handling. We started to see the positive effects of having additional staff in quarter 4 of 2022/23. Output was higher than demand for the first time, which resulted in a decrease of the previously rising caseload. We predict productivity to further increase in 2023/24 and the backlog of reviews waiting to be reviewed to reduce more quickly, significantly improving timeliness.

Alongside the recruitment we developed business improvements that created better ways of working to improve timeliness over the medium and long term.

The different improvement workstreams cover demand, process improvement, work organisation, and performance data.

We have started work to analyse the demand coming from police forces. This analysis will identify opportunities for us to work with forces to improve their case handling and is a joined-up approach to getting things right first time. We worked collaboratively with Greater Manchester Police and West Midlands Police which led to bespoke discussions with those forces on areas for improvement. We followed this up in the complaint handlers' workshops with all forces in February and March which received positive feedback.

Subject matter experience makes a difference when reviewing cases and some of our casework managers have extensive experience in particular types of cases. By allocating certain types of cases to the right casework managers we predict that there will be improvements in both productivity and quality. We began a phased rollout of this approach to case allocation in March and will monitor its effectiveness during the early part of 2023/24.

We are also making better use of the data we collect about our cases. The analysis of the data allows us to better understand the impact of the decisions we make and is helping us to monitor the effectiveness of the business improvements that have been implemented.

## Example investigations from 2022/23

What follows is a cross-section of investigations that had significant news in 2022/23. The selection is not exhaustive, but serves to illustrate the variety of our work this year.

### **Operation Myall**

In May 2022 the IOPC were notified that a senior member of British Transport Police (BTP) civilian staff was taking BTP to an employment tribunal. We were asked to assist with the clarification of disclosure material with BTP's solicitors.

This is because the BTP staff member had been the subject of an independent investigation into allegations from within BTP. It was alleged that the staff member had failed to follow force policy in regard to recruitment and had unfairly appointed their preferred candidates following two biased recruitment processes.

Prior to this, their actions were investigated by BTP's Professional Standards Department (PSD) on two occasions, but no case to answer was found. However, these investigations were appealed and found to have been inadequate. This resulted in a referral to the IOPC where the allegations were independently investigated as a complaint subject to special requirements.

The IOPC investigation found evidence that not only had the staff member perverted BTP's recruitment process, but also that they had subsequently lied about their conduct to the BTP PSD's investigations and the IOPC's investigation in an attempt to cover up what they had done.

At the conclusion of the IOPC investigation, the IOPC decision maker found a case to answer for gross misconduct, and a misconduct hearing took place in September 2021. This hearing upheld three counts of gross misconduct each being sufficient for dismissal on their own. The staff member was dismissed by BTP with immediate effect following this judgement.

The staff member filed an appeal within the 10 days allowed for the misconduct hearing appeals process. The appeal was heard in November 2021 but was unsuccessful, with all three counts of gross misconduct being upheld.

Learning recommendations for the Operation Myall investigation were agreed with BTP for publication.

In December 2022 the IOPC were notified that the staff member had withdrawn from the employment tribunal action.

## **Operation Zila**

In September 2011 a British couple, David and Judith Tebbutt, were on holiday in Kiwayu Safari Village (KSV), an exclusive resort in Northern Kenya. That night, a group of armed Somali men arrived by boat and made their way to their beachside hut. The pirates fatally shot David and kidnapped Judith. Judith was taken by boat to Somalia and held captive. She was not released until her family paid a ransom to the pirates in March 2012.

Resort security staff conducted an immediate search for Judith and discovered footprints on the beach leading to the Tebbutt's hut. The next morning, resort night watchmen found Mr Kololo near the resort and reported that Mr Kololo was wearing a 'Tanga' style of shoe when he was detained. The head of resort security stated that he recognised some of the footprints/shoe marks on the sand as being from Tanga shoes.

Mr Kololo gave an initial statement on the first day of his arrest, however the second statement he gave on the day after his arrest gave a different account of his movements.

On 13 Sep, a Metropolitan Police Service (MPS) Counter Terrorism Command team, led by a Senior Investigating Officer (SIO), arrived in Kenya. The team was there to support the Kenyan investigation and crucially, to maximise any forensic opportunity because the Kenyan Police forensic processes were limited. In the UK, MPS forensic officers compared photographs of the shoe marks in the sand to the Tanga shoes recovered from Mr Kololo. The result of the comparison was deemed to be inconclusive.

At Mr Kololo's first court appearance and during his trial, he alleged that he had been tortured by the Kenyan Police. Over the several months of his trial, he received medical treatment at hospital for injuries he claimed were caused by Kenyan Police.

Mr Kololo did not have legal representation during the prosecution case and had to cross-examine prosecution witnesses himself. The trial was conducted in Swahili, although Swahili was not Mr Kololo's first language. It was alleged that no prosecution documents were given to Mr Kololo, other than two statements written in English, which he could not read.

On 19 June 2012, the MPS SIO provided a witness statement from London and on 25 June, travelled to Kenya to give live evidence in the trial. Mr Kololo cross-examined him.

On 29 June Mr Kololo was convicted of robbery with violence and kidnap.

On Tuesday 6 August 2013, Mr Kololo received a mandatory death sentence for the robbery offence, and seven years imprisonment for kidnap.

In 2018 Reprieve, a not-for-profit international human rights organisation, submitted a complaint to the IOPC regarding the involvement of the MPS SIO in his trial. Reprieve alleged that, when in England and Wales, the MPS SIO acted inappropriately by providing misleading evidence to the Kenyan Court, which resulted in a death sentence for Mr Kololo.

As the IOPC does not have a legal basis to investigate the actions of police officers outside England and Wales, the IOPC can only take decisions on the alleged conduct identified in England only.

To ensure a complete, coherent, and independent picture of what occurred, we directed the National Crime Agency (NCA) to conduct a single investigation into all matters. The NCA produced one overarching report encompassing all actions conducted by the MPS SIO in both England and Kenya.

The IOPC decided that the SIO would have had a case to answer for gross misconduct for failing to reference that the forensic link between the tanga shoes and the footprints was inconclusive. Without this forensic information, the officer's statement had the potential to mislead the court.

As the officer retired prior to December 2017, under the relevant legislation no proceedings could be brought against him.

In late 2022, following the IOPC decision, Reprieve appealed against the sentence handed out by the Kenyan courts. As part of the appeal, it included our investigation report. On 27 April 2023, Mr Kololo's conviction was quashed by the Kenyan court of appeal.

## Operation Pepsi

Operation Pepsi provides an example of the IOPC's Anti-Corruption Unit (ACU) work, as well as demonstrating a covert operation, resulting in an officer's conviction in May 2022. The ACU is a part of the Directorate of Major Investigations (DMI), advising on corruption matters, especially where covert tactics are being considered or used.

Covert tactics are broken down into four broad sections:

- Surveillance
- Covert human intelligence sources
- Undercover operatives
- Communications data

The legislation covering these disciplines is extensive and often complex - as are the investigations that use them. They impact on and infringe individuals' human rights in a lawful manner. The ACU team have specialist knowledge and experience in this field, and are properly trained to be able to work effectively with the risks that arise.

The IOPC do not have a capability to deploy covert tactics (except for low level communications data acquisition and analysis). 'Directed investigations' allow for a stakeholder partner, such as a police force or other law enforcement agency, to conduct the investigation under the direction and control of the IOPC.

Operation Pepsi investigated allegations that PC Nabeel Khan, an officer with South Yorkshire Police (SYP), was selling cannabis to members of the public. This was an investigation directed by the IOPC, but carried out by SYP.

PC Khan, who was supposed to be working from home, was placed under surveillance. He was seen driving two different cars during the course of the day, meeting various members of the public, seemingly carrying out drug deals.

He was stopped by police, and a brief search produced what officers suspected was cannabis. A more extensive search of the car confirmed this and found a number of seemingly-innocuous food and snack packs with false bottoms, used to conceal the drugs.

The car also contained a mobile phone with past messages arranging drug deals whilst PC Khan was on duty. PC Khan was linked to this phone through top-up payments from his credit card.

On 27th May 2022 PC Khan was sentenced to two years imprisonment at Grimsby Crown Court.

## The Hillsborough investigations

In 2012, following the publication of the Hillsborough Independent Panel (HIP) findings, we - then the Independent Police Complaints Commission (IPCC) - launched an independent investigation into the actions of the police in the aftermath of the Hillsborough disaster.

Ninety-seven Liverpool fans were unlawfully killed, hundreds were injured, and countless others were left traumatised as a direct result of the disaster which occurred on 15 April 1989.

Our investigation - the largest independent investigation into alleged police misconduct ever undertaken in England and Wales - has been carried out alongside a managed investigation by Operation Resolve.

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

The dedicated investigation teams are working towards the publication of the Hillsborough investigations' report, which will detail all the findings from both investigations under the following terms of reference.

Our independent 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

Operation Resolve investigation's terms of reference include investigation into:

- the ambulance service
- Sheffield Wednesday Football Club (who hosted the game)
- Sheffield City Council
- police involvement in the planning and preparation for the game, and the early response of the police to the disaster

The report will be published once all the statutory processes surrounding the investigations have been completed. This includes the Salmon process - the principles of which have been applied to a number of investigations across the IOPC and public inquiries where individuals and/or organisations are criticised.

The process began in March 2023 and remains ongoing. [You can read more about the Salmon process here.](#)

Any representations made during the Salmon process will be considered by the Hillsborough decision maker who will determine what action to take, if any. This

may include whether any amendments to the investigations' report need to be made or whether the representations should be published alongside the report.

As we have done throughout our investigations, we will provide updates on the progress we are making and any developments to families, complainants, the media, and other interested parties, including policing stakeholders. A date for both the publication of the report and the standalone website is yet to be confirmed pending all necessary processes.

## 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.

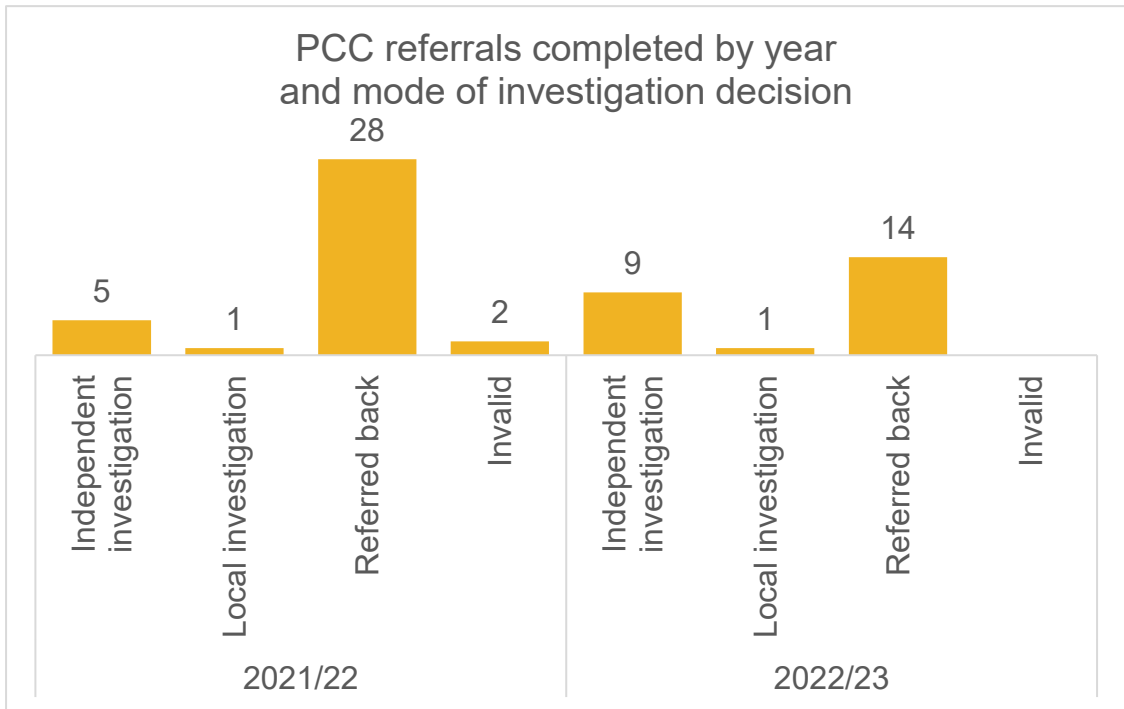
### Referrals from PCCs

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 2022/23, we received 25 referrals from PCCs compared to 34 in 2021/22.

Our decision about whether the matter referred should be investigated and the mode of investigation is made when we have completed our assessment. In



2022/23 we completed 24 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. We decided to independently investigate nine of the matters referred.

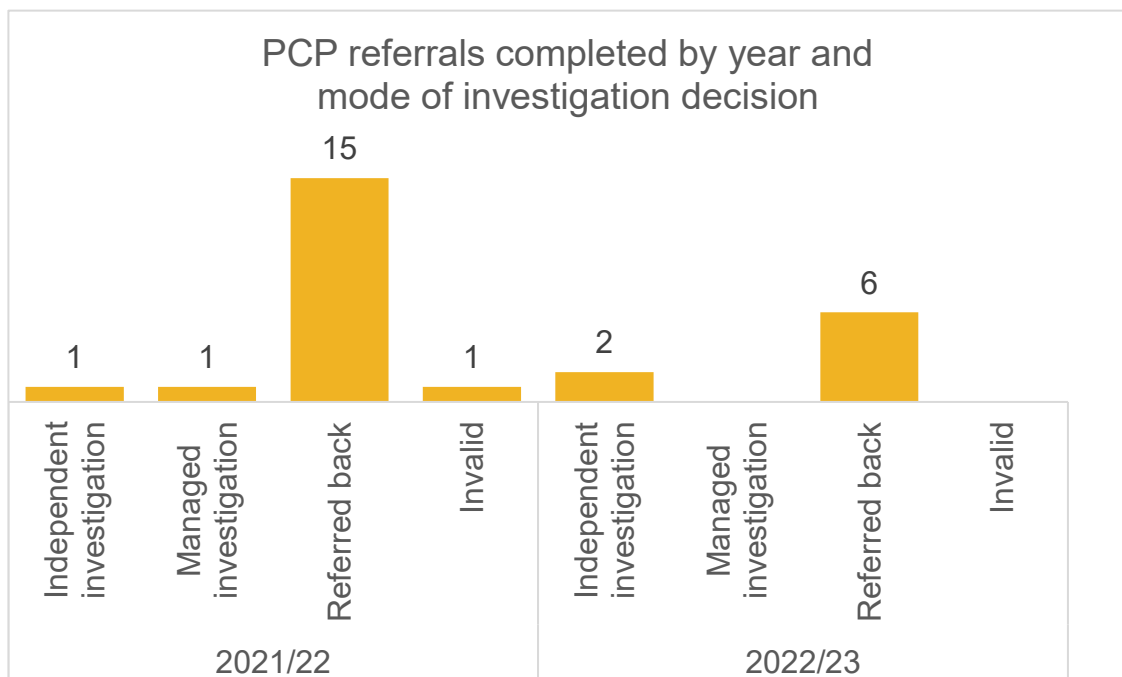


### Referrals from PCPs

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 eight referrals from PCPs in 2022/23, a decrease from the previous year when we received 16.

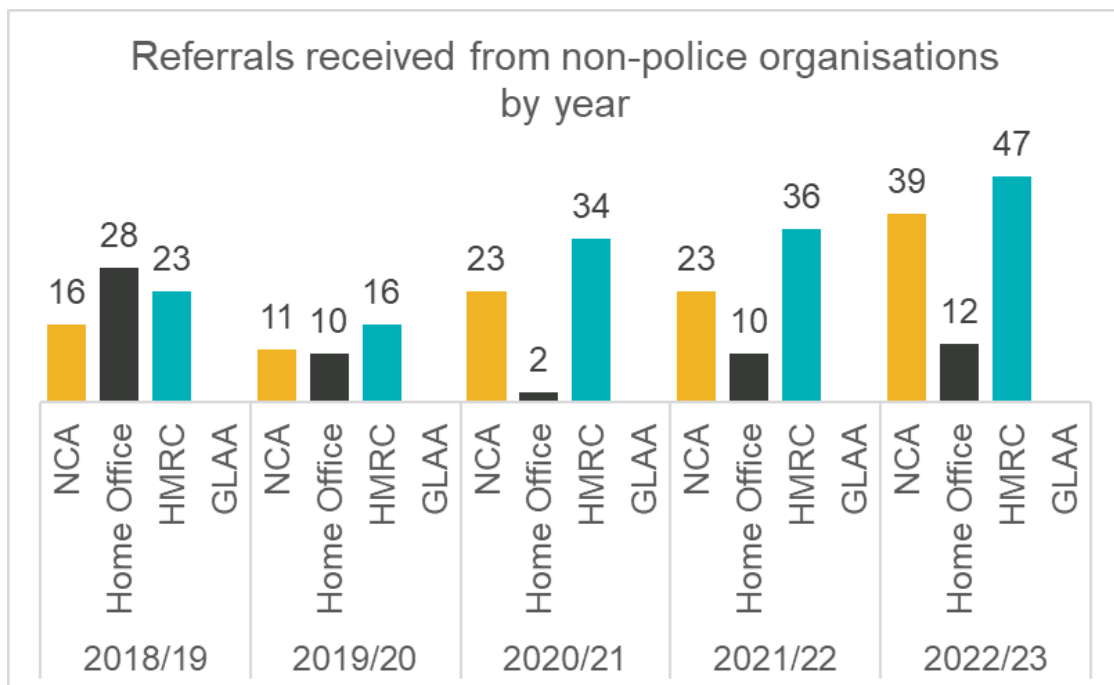
Of the PCP referrals we completed in 2022/23, most continued to be referred back to PCPs to handle the matter in whatever reasonable and proportionate manner it determined.





## 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**

In 2022/23, we completed five NCA appeals against the non-recording of a complaint. We upheld one, two were not upheld and the remaining two were invalid.

## **HMRC appeals**

Between 1 April 2022 and 31 March 2023 we completed four HMRC investigation appeals: two were upheld and two were not upheld.

## **Work with the GLAA and the Home Office**

There were no appeals against the Gangmasters and Labour Abuse Authority (GLAA) or the Home Office in 2022/23

## **Oversight of the police complaints system**

Our oversight activities this year were influenced by some of the current national concerns and challenges facing policing, with projects focused on improving the handling of racial discrimination complaints and holding forces to account for their handling of matters involving Violence Against Women and Girls, including police-perpetrated violence.

Alongside this thematic work, we continued to monitor forces' complaints handling performance, providing advice and guidance to assist them in meeting their statutory obligations, and delivering targeted inputs on areas of the legislation to improve the service provided to the public.

## **Race discrimination**

The Oversight Team worked with colleagues across the organisation to explore how race discrimination complaints are handled, identify situational factors which increase the likelihood of a discrimination complaint being made, and recognise national themes and trends in the handling of these complaints. We met with a selection of forces to discuss and understand any challenges they face and any local initiatives aimed at improving their processes and practices when handling allegations of discrimination.

Our findings identified a need for additional guidance around effective complainant engagement, handling certain types of complaints, making effective and proportionate disciplinary or performance decisions, and providing appropriate levels of scrutiny to discrimination cases. These areas formed the basis for a new issue of Focus, which acts as a practical guide for handling complaints involving race discrimination.

## **Violence Against Women and Girls**

This year the team committed to a programme of work focused on Violence Against Women and Girls (VAWG), using our oversight work to assess if police forces are making the necessary changes in response to national recommendations, making appropriate decisions, providing fair outcomes, and supporting victims/survivors through the complaints system. We completed a statistical review of VAWG referrals received by the IOPC to assess compliance with the mandatory referral criteria and produced a report of our findings. This included guidance for forces to assist them in handling allegations about off-duty conduct.

Over Summer 2023, we will be visiting a selection of forces to dip-sample their complaint and conduct files to further assess their compliance with the legislation, evaluate whether their handling and decision-making is reasonable and proportionate, and review the victim/survivor experience of the complaints system.

## **Reflective practice – a new issue of Focus and practitioner workshops**

Introduced by the 2020 legislative reforms, reflective practice was designed to shift the focus away from blame and punishment and towards resolution and learning. Over the last year, we worked with forces to understand how it was being used and provide forces with additional guidance on incorporating reflective practice in the handling of complaints as well as complaint outcomes.

Using insights from forces about their experiences of carrying out reflective practice, we wrote and published a new issue of Focus with content based around the challenges and barriers reported by forces, as well as any effective practices we found. The Focus aims to support forces to embed a less-adversarial approach to individual learning in the complaints system, embrace a culture where individual accountability through learning by reflection is the norm, and improve consistency in the use of reflective practice across all forces.

We also chose reflective practice as the theme for our annual workshops for complaint handlers at forces and local policing bodies (LPBs). Across six workshops, we were joined by 138 attendees representing 41 forces and 35 LPBs. Using interactive quizzes and case studies, we provided guidance and facilitated peer-discussion on the principles of reflective practice, record-keeping, developing a learning culture and review rights. In post-workshop surveys, 87% of respondents reported that their understanding of reflective practice had improved as a result of the workshop.

## Objective: leading improvement

Our evidence and influence improves policing.

### What we hope to achieve

1. We see evidence of improvements in policing policy, practice, and culture as a result of our work.
2. We influence and convene a range of partners to work with us to influence change.
3. The IOPC is recognised as a leader in improving policing and a trusted, accurate and independent voice.

## Measuring progress against our aims

### We aimed to:

**Ensure 80% of our paragraph 28A learning recommendations are accepted by police forces.**

Where a recommendation is issued under this power the recipient is required to provide a response. Out of the 105 recommendations issued where a response has been received, 92% (96) were accepted.

**Increase by 3% the mean (or average) number of policing and accountability stakeholders who think we are effective at sharing learning to improve policing practice.**

In 2022/23 our research showed that 66% of policing and accountability stakeholders thought that we were effective in this area. This figure is an average of 73% policing and 59% policing accountability stakeholders, and falls slightly short of our 67% target.

**Increase the percentage of non-policing stakeholders who think we are effective at sharing learning to improve policing practice.**

For non-policing stakeholders, 37% stated they thought we were effective at sharing learning to improve police practice, versus a target of 46%.

## Our work in 2022/23

One of the ways that we help to improve policing is by making recommendations during the course of our investigations and casework.

During 2022/23 we issued 156 recommendations –

- 11 were quick-time recommendations issued while cases were ongoing
- 118 were local recommendations issued at the end of a case to police forces or other organisations coming under our jurisdiction
- 30 were issued to organisations working nationally, including the College of Policing, the National Police Chiefs' Council and the Home Office

Of the 156 recommendations, 111 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 105 recommendations where a response has been received, 92% (96) were accepted.

These recommendations covered a variety of areas including changes to national and local, policy, guidance, training, systems and practice.

Throughout the year we have continued our programme of data-cleansing work to help improve the quality of data recorded in our organisational learning recommendations tracker.

We have also continued to improve our recommendations dashboard which helps managers track the number of recommendations in development and being issued.

Our 2022/23 Impact Report will include more information about the recommendations we made during this year and their impact.

## Race discrimination thematic

In April 2022, we published our [National Stop and Search learning report](#) which recommended improvements to safeguard people from ethnic minority backgrounds from stops and searches influenced by stereotyping and bias.

We launched a follow-up survey that was sent to all chief officers to help assess the impact of our recommendations in each force area, and better understand any concerns about the use of stop and search to help build public confidence which underpins the legitimacy of policing.

We will continue to follow up on our thematic learning to drive change and lead improvements.

## Thematic review of the use of Taser

Following our thematic report on Taser, published in 2021, we followed up with a data collection exercise in 2022 in collaboration with the National Police Chiefs' Council. The exercise was in response to increasing concerns about the use of Taser on children.

Stakeholders felt we should amend the mandatory referral criteria to the IOPC to include children, however our existing referral and oversight mechanism mean we already see the most serious cases which include children. Instead we plan to convene a meeting this autumn to help strengthen local accountability, which we think is needed. Robust local scrutiny helps promote trust and legitimacy between the police and the communities they serve. It demonstrates continuous development, a commitment to improve and shows that policing is acting in the best interests of the public by having a better understanding of community concerns.

## Violence Against Women and Girls

Our thematic work on Violence Against Women and Girls (VAWG) has been designed to bring about improvements to policing practice through our oversight work and the other projects making up the programme of work. For example stakeholders have told us that victim blaming negatively impacts on victim/survivor confidence and trust. Therefore we are working with stakeholders to develop guidance for police forces and IOPC staff on the importance of eradicating victim blaming attitudes and language.

We have and will continue to use evidence from our work to input into inquiries such as the Angiolini Inquiry and Casey Review (see page 63).

## 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 have continued our investigation into a super-complaint about harms caused by 'suspicion-less' stop and searches and inadequate scrutiny of stop and search powers. In late 2022, we started a new super-complaint investigation regarding police response to stalking. The IOPC is leading this joint investigation.

This year we completed our joint investigation into a super-complaint about failures to address police-perpetrated domestic abuse. This investigation found 'systemic deficiencies' in the way some police forces deal with allegations of

domestic abuse against their own officers and staff. We made recommendations to Chief Constables, the National Police Chiefs' Council, Police and Crime Commissioners and the Home Office – these focused on actions to improve safeguards, monitoring and effective victim/survivor support where allegations of domestic abuse are made against police officers and staff. The investigation findings have contributed to the current national conversation around police response to VAWG and have shaped our own VAWG thematic work for the coming year.

We also completed the joint investigation into a super-complaint about the police response to victims/survivors of sexual abuse who are from an ethnic minority background and may be at risk of honour-based abuse. Recommendations from this investigation focused on improving understanding of the risks of honour-based abuse and the effective recording and monitoring of ethnicity data. The recommendations were accepted by all forces and Police and Crime Commissioners.

## Working with major reviews and inquiries

The IOPC does not work in a vacuum, and we cannot make improvements to policing on our own. We work closely with other agencies, including the Home Office, His Majesty's Inspectorate of Constabulary, Fire and Rescue Services, the College of Policing and police and crime commissioners; and we use evidence from our work to support independent reviews and inquiries into policing. For example:

- Baroness Casey's review of the Metropolitan Police's culture and standards drew on our investigations, including our Operation Hotten findings on racist, sexist and homophobic social media messages shared amongst officers based predominantly at Charing Cross police station.
- We are supporting the Rt Hon Dame Elish Angiolini's QC Inquiry, which is focused on Wayne Couzens' career, conduct and history in the police. Following the sentencing of former police officer David Carrick in February 2023, the Angiolini Inquiry is also examining the Carrick case to establish an understanding of his career and previous conduct. The Inquiry will address broader issues raised by both cases in respect of policing and the protection of women. We are working with the Angiolini Inquiry team which will consider the findings from our investigations relating to Couzens and Carrick, and our wider thematic work on VAWG.
- We published our response to the Home Office review into the process of police officer dismissals, in which we proposed a move to a 'fitness to practise' model.

- Our Acting Director General and Director of Strategy and Impact gave evidence to the Home Affairs Committee Inquiry on policing priorities. Evidence included information about our new strategy, the work we are doing to follow up on the super-complaint into Police Perpetrated Domestic Abuse, our thematic work for 2023/24, and our insights into the police conduct system.
- A Cabinet Office Review of the IOPC began in March 2023. Cabinet Office reviews are normal processes which all arms-length bodies are subject to, usually around every three years. Ours was overdue and we welcomed its commencement. We are supporting the review team, chaired by Dr Gillian Fairfield. We expect the review to conclude in the autumn.

## Learning the Lessons magazine

Our Learning the Lessons magazines support police forces to improve police policy and practice. Each issue includes a series of short, anonymised case studies. Case studies ask reflective questions of frontline officers and staff, and policy makers and managers in policing, and are designed to unpick key learning opportunities for readers.

To help provide context to key issues explored in the case studies, and to explore new issues and opportunities for learning, each issue of the magazine also contains a range of articles written by key stakeholders working in the relevant thematic area. Articles range from exploring local good practice initiatives, to sharing national guidance and asking readers to reflect on their own knowledge, force policies and training.

We published two issues of Learning the Lessons in 2022/23.

In May 2022, we published Learning the Lessons 40, our first to focus on abuse of position for sexual purpose (APSP). This issue was supported by a range of stakeholders, including the National Police Chiefs' Council's (NPCC) lead on abuse of position and the College of Policing's Policing Standards Manager for Ethics, Integrity and Professional Standards. It included 10 case studies, and articles on:

- the IOPC's work on APSP
- the national intelligence picture
- the NPCC's APSP strategy
- good practice, including embedding ethical behaviours in policing
- guidance on maintaining professional boundaries
- the safe delivery of volunteer police cadet schemes
- tackling inappropriate use of social media
- the police disciplinary system
- APSP inspection activity



In November 2022, we published Learning the Lessons 41, our first to focus on call handling. This issue was supported by stakeholders including the NPCC's lead for contact management and the NPCC chair of the National Missing People Policing Group. It included 10 case studies, and articles on:

- the IOPC's work on the Silent Solution
- the roles of call handlers and dispatchers
- raising the standards of contact management in policing
- rapid video response to callers reporting domestic abuse
- force control rooms and missing people
- Home Office 999 call performance data
- challenging bias and stereotypes
- digital innovations
- safe and well checks

We seek input from stakeholders on the magazine to provide feedback on drafts in development, suggest articles, and to identify opportunities to share the magazine more widely. Stakeholders we consult represent the areas of policing covered in the issue, academia, and community and voluntary groups, and are invited to provide feedback on content relevant to their areas of expertise. We also consult with the College of Policing, His Majesty's Inspectorate of Constabulary and Fire and Rescue Services, the Home Office, the National Police Chiefs' Council, the Police Federation and the Police Superintendents' Association.

Combined responses to the two magazine feedback surveys told us:

- 98% of respondents (56) felt the magazines were a helpful tool to drive change in police policy and practice
- 98% of respondents (56) felt the magazines provided them with useful knowledge to supplement information received from training, briefings or practical experience
- 100% of respondents (62) felt the reflective questions helped them identify key learning in the cases featured
- 100% of respondents (28) said they would consider making changes to policy, guidance or training they are responsible for to reflect learning from the magazines

[All issues of Learning the Lessons are available on our website.](#)

## Working with young people and the Youth Panel

In 2022/23 the Youth Panel continued to work alongside IOPC staff to deliver on their recommendations from the 2021 Youth Panel report. This work included 27 engagement sessions with young people, professionals who work with them, and police officers.

There was an increased focus on the police engagement workshops, with sessions delivered with six police services across England and Wales. These sessions have proved a success; improving the police understanding of young people, their issues, their views on policing and the impact it has on them. In addition the session helped the young people gain a better understanding of the thought process and views of serving police officers.

The Youth Panel conducted a number of meetings with IOPC staff, including the discussion of high profile cases and making recommendations for changes and improvements in the police service. The Panel made recommendations in relation to the Child Q investigation many of which were included in the IOPC learning recommendations issued in the summer of 2022.

The Youth Panel also participated in the child strip search round table, where they met with statutory policing stakeholders. The Panel spoke about the importance of accountability - particularly in relation to the implementation of recommendations made by the IOPC.

The Panel were consulted with, and were pivotal in, the development of the IOPC's new five-year strategy.

This financial year the Youth Panel helped deliver the IOPC race discrimination training for decision makers. They shared their lived experience and provided fresh insight to staff members who are responsible for making key decisions on IOPC investigations.

The Youth Panel designed and delivered their first annual young people survey in collaboration with the IOPC research, communications and stakeholder engagement teams. The survey gathered views from almost 2,000 young people aged 13-25 and the findings were published in October 2022.

Insights from this survey, alongside evidence from the Youth Panel's engagement with IOPC staff, young people, police officers, and professionals, were all brought together to make recommendations to both the IOPC and the police at a presentation in March 2023.

The recommendations for the IOPC were that:

- The IOPC should launch an initiative enabling trusted organisations to help young people complain. Trusted organisations should include schools, colleges and youth organisations. These organisations should be given tools to help submit the complaint for young people both individually and in groups.
- The IOPC should push for a change to policing practice across England and Wales, so the right to complain becomes enshrined in mandatory practice.

- The IOPC should continue to invest in young people's education and awareness of the complaint system. Additionally the IOPC should engage more with parents and families.
- The IOPC should push for legislative change to the complaint system, so that it meets the needs of young people.

The Youth Panel recommendations for the police were:

- Forces should invest consistently in training and education on race, gender, LGBTQ+, disability and young people in care.
- All police forces should embed a focus on everyday positive interactions with young people.
- The police should prioritise creating a values-based approach when recruiting new officers.
- Police services should promote visible consequences for misconduct.

## 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 received updates on our super-complaints and our Violence Against Women and Girls (VAWG) thematic work. Stakeholders discussed and shared their views on managing and assuring operational quality and what an advocacy service for the police complaints system could look like. We also welcomed guest speakers from the Home Office and the College of Policing to deliver an item on addressing public confidence through a system response and IOPC Oversight.

## Our work in Wales

The IOPC works across Wales with the same responsibilities for Welsh and English police forces. Catrin Evans, our Director for Wales, retired in December 2022. David Ford now provides the leadership for the Cardiff office and continues our regular engagement work with the four Welsh police forces and the wider policing sector, including police and crime commissioners (PCCs), His Majesty's Inspectorate of Constabulary, Fire and Rescue Services (HMICFRS) and the Crown Prosecution Service.

Our oversight team continues to work closely with police forces across Wales, to support them in improving complaint handling. The team have been working

on a project looking at reviews that are dealt with by local policing bodies (LPBs). It aims to explore the processes LPBs are using to conduct their reviews, as well as reviewing outcomes reached. We are using the evidence obtained to share best practice and guidance to all complaint reviewers.

As an example of our work to help address public confidence, in partnership with a Welsh force we held a restorative workshop on police use of force involving community members and police officers and staff. The event provided a constructive opportunity for participants to share their ideas, experiences and concerns, and to learn more about the training and powers available to police. The workshop led to further discussions about how police can best interact with particular groups. Our Youth Panel was involved in an event with police officers in Wales over stop and search.

As part of our aim to raise IOPC awareness among harder to reach minority groups, we worked with a Welsh police force and a complainant who is transgender to help achieve learning from our investigation into the individual's concerns about police handling when they had reported transphobic hate crimes and incidents.

We continue to engage 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. More focused engagement activity has also taken place with political representatives during high profile investigations.

We have remained committed to ensure that we comply with the Welsh Language Standards, and to meet our Welsh language commitments under the Welsh Language Act 1993 and the Welsh Language Measure 2011. To this end, we have successfully appointed a Welsh Language Development Manager who will be responsible for overseeing our ongoing compliance with the standards and to ensure that we provide a good service to Welsh-speaking members of the public, as well as providing Welsh-speaking staff members the opportunity to use their language of choice within the workplace.

## 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 2022/23 our report line was contacted 98 times compared to 33 times during 2021/22. 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 2022/23 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 about more about qualifying disclosures here](#).

Item	Information for 2021/22
Number of qualifying disclosures	39
Number of qualifying disclosures where we took further action	39
Summary of action taken	<p>For 27 disclosures, we asked for consent to forward the relevant information provided to the police forces.</p> <p>Twelve 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>
Summary of the impact these disclosures had on our ability to perform our functions or meet our objectives	No impact

## Objective: performance

An organisation that delivers high performance

### What we hope to achieve

1. Senior leaders act in line with our values and have a clear plan for the future.
2. The IOPC is a great place to work for our people.
3. We develop capabilities in the future that will enable high-performance.
4. We will make intelligent use of information and data.
5. We will use our resources in a cost-effective and sustainable way.

## Measuring progress against our aims

### We aimed to:

**Achieve a staff engagement score of 69% (as measured by our annual staff survey).**

During the year we created action plans as a result of our 2022 people survey. Fieldwork for this had been undertaken in March 2022 and was reported last year. We concluded that in order to enable directorates to complete work on the action plans, fieldwork for the next People Survey should take place in October 2023. Therefore we are not able to report against this target.

**Ensure that 80% of our investigators, who have been in post for at least 24 months, achieve accreditation.**

92.5% of investigators who have been in post for at least 24 months have achieved accreditation, surpassing our 80% target.

Newly appointed investigators continue to work hard to achieve accredited status. Our independently accredited investigator training programme is rightly challenging, reflecting the range of complexity of our investigative work.

**Improve the proportion of our people, including managers and leaders, from an ethnic minority background towards representation which matches the demographics of urban areas (as measured by census 2021 data).**

16.7% of our people are from an ethnic minority background, versus our target of 18%.

We continue to work hard to improve the diversity of our workforce including through lawful use of positive action. We recognise that this is a long term aspiration due to our relatively low turnover. As a result we are also prioritising improved cultural competence for the current workforce, working in partnership with our excellent colleague networks.

We have a new Equalities Delivery Manager who works on recruitment alongside our human resources team. Our job advertisements are actively being brought to the attention of potential candidates from a Black, Asian or minority ethnic background (though the assessment process is the same for all applicants).

## Our work in 2022/23

### Our people

#### **Wellbeing**

Our 2022 people survey recognised that the reach and variety of our wellbeing provisions are valued by colleagues. Because of the nature of our work wellbeing continues to be a focus. This year we introduced LGBTQ+ counsellors to support colleagues investigating hate crime and for our LGBTQ+ colleagues generally.

We also completed a trial of a new service for colleagues who are required to view distressing materials as part of their job role. We looked at the effectiveness of regular interventions to lessen the impact of this work on the team member. We had a major focus on burnout in 2022/23, running workshops and learning sessions to help colleagues to recognise the warning signs and take appropriate action.

#### **Equality, Diversity and Inclusion**

Our second internship programme (Aspiring Professionals) aimed to attract a diverse pool of people to undertake a four week paid work placement. We were delighted to welcome a brilliant intake, all of whom looked forward to the prospect of applying for roles in the IOPC.

We evaluated our initial reverse mentoring programme and allyship programme this year and both have become long term initiatives following the successful approval of our equality strategy and plan. Our colleague networks go from strength to strength with our Pride/LGBTQ+ network leading a highly impactful network day in 2022.



## **Respect policy and Know the Line**

Last year we launched our respect policy and the associated five-year learning programme 'Know the Line', focusing on how to challenge inappropriate comments and behaviour in the workplace (both internally and externally).

This year the campaign focused on sexism. More than 95% of colleagues completed the learning that helped everyone to understand and recognise the impact of sexism in the workplace. The campaign gave simple advice on challenging or reporting inappropriate behaviour internally and externally.

Although our last people survey reported another decrease in perceptions of inappropriate behaviour and harassment, this is an area where we continue to focus on zero tolerance.

## **Leadership development**

During the year every IOPC leader attended a leadership development event and worked on an individually tailored leadership development plan. These were based on detailed feedback from colleagues and peers and a range of observed exercises. This supports our work to embed the IOPC Leadership Charter

In December we launched a bespoke blended learning programme for all new IOPC managers, using a mixture of digital and live content. The programme focuses on critical issues for managers at the IOPC such as performance management, staff wellbeing, change and leading through IOPC values.

## **Hybrid working**

During the year we approved our hybrid working policy based on a business needs framework that allows colleagues to combine working from home and from an office base. There was no evidence that the level of flexibility, developed during the pandemic, had harmed productivity. Colleague surveys and focus groups revealed that improved flexibility had improved colleagues' propensity to stay with the organisation

## **The Investigative workforce**

At the start of the year we conducted research with our Lead Investigator workforce to understand the causes of higher than typical attrition, particularly in London and the South East. There were a number of causes, including the secondment of colleagues to various programmes of work within Operations and a historic decision to train fewer investigators. It was also obvious that investigators' pay had fallen behind equivalent roles in other parts of the public sector.



A range of initiatives were introduced including the introduction of a more senior role for experienced lead investigators. We were also concerned about the investigator career path into our Anti-corruption Unit. We had typically recruited externally, but a new development programme enables colleagues from regional investigations to access this specialty career area.

2022/23 was a busy year for recruitment, particularly for investigations, as we welcomed more than 70 new colleagues into our investigator training programmes.

## Transforming our ICT

Some of the projects relating to our new strategy will span more than one year, but several were completed in 2022/23.

The IOPC achieved Cyber Essentials Plus accreditation, providing the organisation with a clear and audited baseline of our existing cyber protections. The standards for this accreditation are set by the National Cyber Security Centre, a part of the Government Communications Headquarters (GCHQ).

A Stakeholder Relationship System was delivered, replacing older technology and laying the foundations for improved communication with the IOPC's stakeholders.

We released an initial version of our Enterprise Data Warehouse, which will allow us to bring together multiple data sources for analysis and reporting purposes. This will provide us with a robust platform for future development.

A number of Microsoft 365 applications were launched to the business, in order to modernise our working environment and approach to managing information.

Finally we are pleased to have recruited the first member of our new data governance team, with further recruitment still under way.

## 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 2022/23 we received a total of 352 complaints compared with 284 complaints last year. This includes three complaints against our Director General (DG). We dealt with 322 complaints within 20 working days and our average response time was 11 working days. We upheld or partially upheld 98 complaints, with 2 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 (SID) and non-executive directors (NEDs) 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 2022/23 we received three complaints under this policy. These related to three against the DG. No complaints were received against the NEDs or the SID. This compares with nine complaints under this policy in the previous year (seven against the DG, one against the NEDs and one against the SID). The 2022/23 complaints related to matters that the DG had no jurisdiction over, and an unevidenced allegation of misconduct by allowing the IOPC staff to breach the *Police Reform and Social Responsibility Act 2011*. Subsequently, all three complaints were not upheld. We dealt with one complaint within 20 working days and our average response time was 25 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 2022/23, 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.

## Returning to the office, post pandemic

During the year 2022/23 we have continued to embed our hybrid working practices throughout our offices where staff attend the office on a 'business need' basis and we have seen increased office occupancies as we return to business as usual practices following the end of the pandemic.

We have continued to review and improve the accuracy of the sustainability data provided across our estate which has contributed to variances in some of our data and would highlight the following:

- Electrical usage has reduced from 21/22 due to reductions in office space and improvements in building mechanical and electrical systems at some of our buildings.
- Gas and water consumption have both increased due to improved data collection and increased staff occupancies at our offices.
- Travel emission figures have increased – partly due to improved data collection (for example, we are now including figures for hire car and prebooked taxi mileage) but also due to an increase in travel generally across the organisation.
- Despite a number of WEE disposals of redundant or broken IT kit throughout the year, there has been a slight decrease in our waste figures. In addition the accuracy of the data reported at our Canary Wharf office has been improved by the introduction of a new confidential waste disposal supplier that is contracted to weigh the waste upon collection (as opposed to reporting estimates).
- A new chiller has been installed at our Warrington office and the disposal of fluorinated gas from the redundant system has been included in our reporting.

Greenhouse gas emissions (tCo2e)	2020/21	2021/22	2022/23
Gross emissions scope 1	153	106	174
Gross emissions scope 2	861	204	189
Gross emissions scope 3	126	60	91
Total emissions	1140	370	454

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).

Gas use	2020/21	2021/22	2022/23
Kilowatt hours	999,183	285,307	348,929

Kilograms of waste	2020/21	2021/22	2022/23
Sent to landfill	40	-	-
Recycling	6,906	21,685	18,409
Incineration	-	707	673
Incineration Energy Recovery	-	4,583	5,890
Total waste	6,946	26,975	24,972

Water consumption	2020/21	2021/22	2022/23
Cubic metres used	8,236	2,062	2,781
Expenditure on water consumption	£12,437	£5,047	£5,524

Expenditure on energy and waste disposal	2020/21	2021/22	2022/23
Energy purchased, including travel	£417,952	£373,739	£690,696
Landfill costs	n/a	n/a	n/a
Recycling costs	£4,498	£8,449	£34,516
Incineration costs	-	-	-

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

Paper purchased	2020/21	2021/22	2022/23
A4 boxes	143	154	68
A3 boxes	2	4	1

Percent of vehicles categorised as ultra-low emission	2020/21	2021/22	2022/23
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. This year we have offset 382,500 kilos of CO<sub>2</sub> through this scheme.

Sustainable construction	2020/21	2021/22	2022/23
Cost	n/a	n/a	-

## 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.

## Action taken during 2022/23 to improve the IOPC's sustainability performance

As part of our Estates work we continue to assess our offices for potential improvement opportunities in accordance with Net Zero and more recently have completed Low Carbon Surveys at our Wakefield and Sale offices.

The 22 year old building chiller at Warrington has been replaced with a new system which will improve the energy efficiency of the building, similarly the landlord has installed a new air conditioning system at our Birmingham office, which allows for better controls on settings and temperatures etc.

At Warrington all lights (including emergency ones) have been replaced with LED lights.

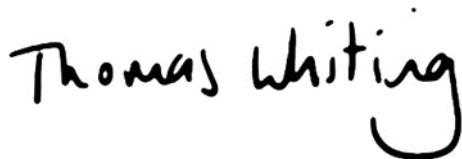
At our Cardiff office, the landlord has installed on site EV charging points for all tenants to use and we are continuing to review how we can install similar at our Birmingham office.

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 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, looping 'T' and a long, sweeping underline.

**Tom Whiting**  
Acting Director General  
26 January 2024

# 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 2022/23 are shown in the table below.

Name	Title	Notes
Claire Bassett	Deputy Director General, Operations	Left 31 <sup>st</sup> May 2022
Miranda Biddle	Director, Operations	
Deborah Bowman <sup>1</sup>	Non-Executive Director	
Katherine Cashell	Director, Strategy and Impact	
Christine Elliott	Non-Executive Director	
Catherine Jervis	Non-Executive Director	
Michael Lockwood	Director General	Left 2 <sup>nd</sup> December 2022
William Matthews	Non-Executive Director	
Rommel Moseley	Non-Executive Director	
Julia Mulligan	Senior Independent Director	
Amanda Rowe	Director, Operations	
Tom Whiting <sup>2</sup>	Acting Director General	

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<sup>1</sup> Deborah Bowman's last date of service was 25 April 2023.

<sup>2</sup> Tom Whiting was appointed Acting Director General on 4 December 2022.

## The Management Board

The members of the Management Board during 2022/23 are shown in the following table.

Name	Title	Notes
Claire Bassett	Deputy Director General, Operations	Left 31 <sup>st</sup> May 2022
Miranda Biddle	Director, Operations	
Liz Booth	Director, People	
Katherine Cashell	Director, Strategy and Impact	
David Emery	General Counsel	
Michael Lockwood	Director General	Left 2 <sup>nd</sup> December 2022
Amanda Rowe	Director, Operations	
Tom Whiting	Acting Director General <sup>3</sup> Deputy Director General, Strategy & 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.

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<sup>3</sup> Tom Whiting was appointed Acting Director General on 4 December 2022.



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

FOI requests	2022/23	2021/22	2020/21
Number completed	248	227	226
Statutory deadline met	92%	91%	93%

## 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.

Subject access requests	2022/23	2021/22	2020/21
Number completed	169	211	229
Statutory deadline met	90%	85%	81%

Data-related incidents	2022/23	2021/22	2020/21
Number of incidents reported to ICO	9	3	3
Regulatory action required	-	-	-

## Charitable donations

Our staff organised fundraising events in support of a range of charities. Staff also made personal donations to charities because of gifts received during 2022/23. These are published in the Gift and Hospitality register [available on our website](#).

## Statement of the accounting officer's responsibilities

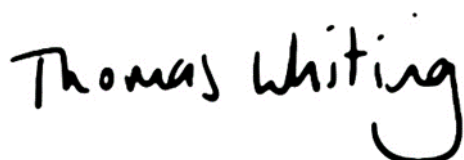
Under paragraph 17(1) of Schedule 2 to the Police Reform Act 2002, the IOPC is required to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction issued by the Secretary of State. The accounts are prepared on an accruals basis and must give 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 Acting 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**  
Acting Director General  
26 January 2024

# Accounting Officer's personal governance statement for the year ending 31 March 2023

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This Governance Statement relates to the Independent Office for Police Conduct (IOPC). I was appointed as Acting Director General (DG) of the IOPC on 4 December 2022 and am its Accounting Officer. I was Deputy Director General throughout 2021/22 and until 3 December 2022. 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.

I also currently retain my role as Deputy Director General, Strategy & Corporate Services.

## 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 Acting Director General 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. Either my predecessor or 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

Chair	Attendance	Role
<p>Michael Lockwood (DG) – to 2 Dec 2022</p> <p>Tom Whiting Acting DG from 4 Dec 2022</p>	<p>Members: DG, All 6 NEDs (non-executive directors), One of the Directors of Operations, in rotation 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)

Chair	Attendance	Role
<p>Catherine Jervis (NED)</p>	<p>Members: 3 NED members. Catherine Jervis, Bill Matthews &amp; Christine Elliott.</p> <p>In attendance: DG, Deputy DG (Strategy &amp; Corporate Services), One of the Directors of Operations, 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, One of the Directors of Operations 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
<p>Michael Lockwood (DG)) – to 02 Dec 2022</p> <p>Tom Whiting Acting DG from 04 December 2022</p>	<p>Members: DG, Deputy Director General Strategy &amp; Corporate Services, Director S&amp;I, Director People, General Counsel, &amp; two Directors of Operations.</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>

N.B. In addition to the formal meeting timetable, several additional meetings were convened following the resignation of Michael Lockwood to agree interim arrangements including the appointment of myself as Acting Deputy General.

## **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 to date include the following;

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

- Strategic risk
- Internal Audit activity and recommendation monitoring
- Review of Internal Audit Plan
- Resources
- Complaints about the IOPC
- Legal case updates
- Financial delegation & statements
- Usage of the raising concerns policy
- ICT Strategy
- ICT Programme Updates and Cyber Security
- Progress on Government Functional Standards
- Fraud & Losses
- Super-complaints
- Deep Dive – Corporate & Operational Risk
- Performance Management Framework
- Estates Strategy

### **People & Culture Committee**

- People Strategy
- EDI (Equality, Diversity, and Inclusion) Strategy & Policy
- Workforce assurance framework
- Review of Staff Survey
- Stonewall Membership
- Gender & Ethnicity pay gap
- Lead Investigator retention
- H&S Policy, responsibility & arrangements
- Deep Dive – Turnover – Lead Investigator retention
- Anti-Racist Statement
- IOPC Staff Survey Action Plan
- Now & Next Briefing

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

## Board performance

Working with an external partner the Board undertook a focused piece of development work which began in February 2022 following which it convened a task and finish group comprised of some of its members to explore options and make recommendations back to the full Board. This approach was to ensure it could embed its learning as a result of the process and identify tangible actions in quick time. The task and finish group made seven recommendations, all of which were accepted. These included, for example, creating a terms of reference for the Board, to sit alongside the existing Standing Orders and Code of Practice as well as providing greater assurance that our values inform our work

In accordance with the Standing Orders, meeting agendas and papers were made available 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.

## Quality of data used by the Board

IOPC Board meetings covered a variety of topics to support the running of the organisation and meet our objectives, such as performance, resources, & risk reporting, along with updates from subcommittees. The executive office provided a comprehensive secretariat service to the board and its subcommittees to ensure the effective and efficient administration of the board and its activities. The board was provided with high-quality board papers prior to each meeting to aid informed decision making.

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	7/7		
Catherine Jervis	Non-Executive Director	11/11	3/4	
Bill Matthews	Non-Executive Director	9/11	3/4	



Name	Role	Unitary Board	ARAC	People and Culture Cttee
Deborah Bowman	Non-Executive Director	7/11		3/3
Christine Elliott	Non-Executive Director	11/11	4/4	
Rommel Moseley	Non-Executive Director	11/11		3/3
Julia Mulligan	Non-Executive Director	11/11		3/3
Kathie Cashell	Director	11/11		
Tom Whiting	Deputy Director General (Strategy & Corporate Services)	10/11		
Miranda Biddle* (Observer Oct-Dec)	Director	10/11		
Amanda Rowe* (Observer April-Sept)	Director	11/11		

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. Michael Lockwood attended every meeting of ARAC and the People and Culture Committee in his capacity as Director General.

\* Miranda Biddle and Amanda Rowe attended all meetings, however only one of them was present in the capacity of an observer at each meeting.

## 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.

IOPC Board members are required to declare any personal or business interests which may influence their judgement, or be perceived to, when performing their duties on an ongoing basis and ahead of meetings if

appropriate. A standing agenda item for Board and Committee meetings makes provision for attendees to declare any such interests. Declarations were made by members during the year in line with these procedures and appropriate actions to manage conflicts of interest were taken.

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.

## **Strategy and culture**

In 2022 we launched our second Strategic plan, titled 'Building trust and confidence in policing'. It lays out our vision for the future and the strategy for achieving it, explaining our priorities and what we hope to achieve in each of those areas. It also sets out the actions we will take over the coming years and how we will measure success. It is an ambitious plan with our aim over the coming years to build trust and confidence in policing through robust, independent oversight. Extensive work was undertaken to communicate our new strategy to senior leadership, external stakeholders and staff including at all staff events.

In addition, we have developed a medium-term financial plan to ensure the strategy is affordable after considering necessary efficiencies and savings to invest in the strategic objectives and work has continued throughout the year to review the plan and ensure that the strategy is affordable.

Our last staff survey, conducted in March 2022 highlighted that understanding of our strategy was not as high as we would like, which led to extensive communications across the organisation with the aim of increasing the level of understanding. Our overall staff engagement score is good at 67 percent, and a sense of inclusion and fair treatment scores at 86 percent, with 84 percent of staff also agreeing that the organisation operates in line with our Code of Conduct. Seventy-eight percent of staff feel able to speak up if they are concerned about any inappropriate behaviour in the workplace.

We recognise however that our new strategy requires us to work together more effectively and that we still have more work to do to ensure this is the case. A key aspect of this is the leadership of the organisation and to assist this we have developed a New Manager Development Programme for newly promoted or recruited managers. In addition, our Corporate Leadership Network made up

of all the IOPC's senior leaders meets regularly, and the agenda has included a number of training events focused on delivery of strategy and change together with a Leadership Development Centre.

## Issues

Staff turnover was stable, there was a slight fall for investigative colleagues following a challenging year last year. Our talent attraction strategies were mostly successful, although some posts in our ICT function were particularly challenging and the market for more senior colleagues and subject matter experts was tighter. Our people survey results demonstrated further significant gains in our staff engagement index and demonstrated an improving morale picture in most areas although with some regional and departmental variation. We were particularly pleased that 93% of colleagues felt that they had the skills to do their job effectively whilst 94% felt trusted to get their job done.

We continue to monitor three strategic challenges in the delivery of our corporate strategy and annual business plans. These are effective deliverability, affordability and demand and complexity of our operational work.

Work has been completed in year to develop our response to delivering the change required for our strategy and was signed off by Unitary Board in February. This included the introduction of a new Change Delivery Board to oversee the key change activity necessary to deliver the strategy. The first meeting of the Board will take place in April. We also identified the need for additional capability to best deliver those changes and ensure benefits are fully realised. We are undertaking further work to strengthen in that area by liaising with other ALBs (arm's length bodies) to understand good practice and develop an organisational approach to change management.

Issues around trust and confidence in the police and the police complaints system have continued through the year and have been picked up in our Public Perceptions Tracker (PPT) and stakeholder surveys. This has likely been due to high profile cases of police misconduct, as well as reviews such as the HMICFRS vetting report and Baroness Casey's work which have impacted on these results. A new Communications and Engagement Strategy will seek to address this by raising awareness of the IOPC and better positioning in terms of explaining our independence, role, and the impact of our work.

The demand and complexity of our operational work has grown, putting more pressure on Operations. We continue to expect an increase in referrals because of significant media attention on police conduct. Investigations performance has ended the year with above-target performance for core investigations being completed in 12 months (89%) and 6 months (38%). Also, good progress has been made on completing reviews to below target of 150 working days to 119 working days. This is due to work in the National Operations Turnaround Plan (NOTP) which continues to improve performance back to the original target.

This work is currently on course to deliver the anticipated benefits and manage increased demand. The other project to manage demand and improve our service of Improving Operational Delivery (IOD) programme has seen delays in initiation which has put pressure on the timeline to release efficiency and support Operations to manage demand and capacity pressures. However, we will progress this further in 2023/24.

An Independent Review has commenced, as part of the Cabinet Office Review Programme. This is a periodic review to look at the organisation's effectiveness and efficiency and will complete in 2023/24.

Referrals to our assessment unit have continued to increase over the last year and are at the highest level ever. As expected, and as previously reported, this seems to be due to the significant media attention on police sexual misconduct and wider public confidence matters following the publication of the Casey report and HMICFRS reports.

A number of referrals received by the IOPC relate to allegations of serious sexual assaults, inappropriate behaviour, and misuse of public office but not all such referrals result in an independent investigation by the IOPC. We have considered the organisational approach to such referrals as part of our Violence Against Women and Girls (VAWG) strategy.

In Casework, review volumes continue to increase, however in the last quarter of 2022/23, we completed more reviews than we received, and progress is being made within the National Operations Turnaround Plan in reducing the backlog of cases.

In core investigations we are seeing increased complexity in our work, especially criminal/conduct investigations due to the profile of referrals received. Despite this we exceeded our timeliness targets. Our target for completing core investigations within 12 months was 85% and 89% was achieved; for six months the target was 33% and we achieved 38%.

We previously reported resourcing challenges in investigations, in particular, in London and the Southeast due to high turnover. However, following external recruitment campaigns these resourcing issues have eased as new colleagues have joined the organisation.

We continue to see an increase in delays for investigations at 'post final report' stage attributed to other parts of the system, such as outstanding inquests and criminal proceedings. Additionally, delays in the completion of misconduct proceedings in some police forces remains an issue.

## **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.

To better manage the affordability of our business plan and strategy we have developed a 3-year Medium Term Financial Plan which has identified activity to tackle budget pressure in future years. Under each objective we are tracking efficiencies to ensure we can free up the necessary investment to begin key new projects in 2024/25 and live within budget. Currently our new corporate Case Management Solution which will streamline the management of our operational work, our programme to improve how we undertake investigations and our Hillsborough investigation have risks to the timeliness of delivery which could affect the efficiencies identified and therefore savings. We are actively managing these through our plans for 2023/24.

Our Business Planning process has set our ambitions for the 2023/24 year balanced against the resources available to manage change alongside our business as usual with a reduced budget set out in the medium-term Financial Plan. These are a mixture of efficiency work, protecting operational delivery and responding to issues which impact public confidence.

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.

We continue to work towards compliance of the suite of Government Functional Standards. We conducted an initial review at the beginning of the year and again at six-months 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. The outcome of these reviews is communicated to ARAC.

A review of our controls is undertaken by both internal and external audit to reflect their respective responsibilities. Any significant issues were highlighted to the Unitary Board.

## 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
Business Continuity Planning (BCP)	To enhance business continuity management arrangements, a corporate BCP has been implemented. IOPC aims to achieve a consistent approach to business continuity across the organisation.	Three recommendations were accepted, and all should be completed by the end of 2023/24.
Fleet Management	In recognition that there are weaknesses in the control framework, IOPC asked GIAA to audit its fleet management arrangements and to provide recommendations for improvements. Four root causes of control failure were identified, which have resulted in ineffective management and monitoring of the fleet, leading to poor value for money.	Four recommendations were accepted, and all should be completed by the end of 2023/24.

Audit	Key findings	Management response
Future Ways of Working (FWOW)	The IOPC's approach to designing and delivering its FWOW model has been comprehensive in relation to consideration of the needs of staff and inclusive of various key factors and as such only a single recommendation was made.	A single recommendation was made and accepted and has been implemented.
ICT Contract Management	Overall, there are significant weaknesses in the framework of governance, risk management and control covering ICT Contract Management, such that it could be or could become inadequate and ineffective which may result in suppliers not adhering to their contractual obligations or providing value for money to the IOPC.	Fourteen recommendations were made, all but two have been completed and these should be concluded by the end of 2023.
Performance Management (Operations)	Some areas of good practice were identified, including effective governance arrangements from operations through to strategic levels and a strong focus on continuous improvement. However, a number of barriers to effective performance management were found which could result in ineffective use of both capacity and capability, leading to delays in the completion of investigations.	Six recommendations were accepted, and all should be completed by the end of 2023/24.
Workforce Management	The audit identified a number of areas where IOPC should be more proactive to address weaknesses in the current arrangements.	Eight recommendations were accepted, and all should be completed by the end of 2023/24.



## Health and safety

Health and Safety considerations remain a key factor in any decision making, not only in keeping our staff safe at work but also considering staff mental and financial wellbeing.

Over the course of 2022, health and safety remained critical in our response to the threat from the new Omicron variant and the fast-changing guidance issued by government and public health bodies. We were able to remobilise our Covid-19 working group, who were well equipped to respond to macro and micro changes and make recommendations on how we adhere to the guidance whilst keeping our people safe and continuing to provide the expected levels of service to members of the public.

We introduced Hybrid working which has now become part of the normal working culture at the IOPC. As part of the shift in working arrangements, we have adapted our DSE (Display Screen Equipment) assessments and other key related policies to take into consideration home working and to ensure that this can be achieved without introducing any additional risks to the health, safety, and wellbeing of our employees. This included gaining a better understanding of safe working practices, the procurement of necessary equipment and procedures for submitting and fulfilling equipment requests.

Whilst our initial feedback confirms our hybrid working arrangements provide colleagues with a better work life balance, we have recognised that in some cases, colleagues may feel more isolated when working from home. The wellbeing of our staff is now a key corporate priority and as such, the IOPC has subsequently introduced several initiatives to support colleagues who may be feeling isolated. We have introduced wellbeing and mental health training as part of our corporate induction programme and new managers tool kit, alongside our continued training provision in respect to health and safety and fire safety.

We continue our commitment to reviewing our hybrid working practices and other initiatives to keep our staff safe and well. We continue to implement our health and safety management system including reviews of risk assessments, accident investigations and the undertaking of safety checks including fire safety checks, building inspections and checks of first aid equipment. We also continue to monitor attendance in our offices to ensure that our first aid provision and fire evacuation procedures remain appropriate for the reduced occupation in response to hybrid working.

Work has been undertaken to incorporate health and safety content into the Operations Manual and promote the use of personal safety devices, and risk assessment. The Wellbeing function has been separated from the Health and Safety function to ensure the required level of focus and attention in both areas.



## Effectiveness of the Raising Concerns Policy

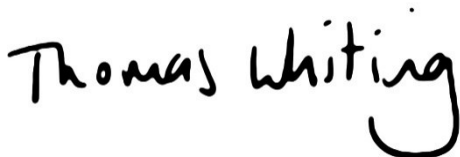
Two concerns were raised during the year to date and dealt with in accordance with the requirements of the Raising Concerns policy. Both are yet to be concluded.

## 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 focused on governance, risk management and control frameworks. They provided an opinion of limited which is defined as: There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.

Although this opinion is disappointing, it is in part a result of our utilising our mature relationship with our Internal Auditors in specifically requesting them to look at areas of the organisation where we considered our controls could be improved. Those reviews have helped us to identify the most appropriate changes to make and will allow us to continue to make further improvements as we enact plans to address them

A handwritten signature in black ink that reads "Thomas Whiting". The signature is written in a cursive style with a large, looping 'T' and a long, sweeping underline.

**Tom Whiting**  
Acting Director General  
26 January 2024

# 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.

Remuneration for directors for current and future years adheres to the work and recommendations of the Senior Salaries Review Body.

## Service contracts

On 2 December 2022 the Director General Michael Lockwood resigned. On 4 December 2022 Tom Whiting was appointed Acting Director General, as provided for in the Policing and Crime Act 2017 on the recommendation of the Secretary of State for the Home Department.

The Acting 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.

## 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 2022/23 turnover percentage was 10.1% (2021/22: 11%), which is very 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 2022/23, our staff incurred an average of 4.7 days sick leave. This is similar to an average of 3.7 days in 2021/22. 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 2023 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*	9 (10)	13 (11)	22 (21)
Staff	385 (374)	650 (622)	1035 (996)
<b>Total</b>	<b>394 (384)</b>	<b>663 (633)</b>	<b>1,057 (1,017)</b>

*\*Directors at 31 March 2023 includes the Acting Director General, 15 SCS grade 1 and 6 non-executive directors. The former Director General is included in the 2021/22 data.*

## Compensation on early retirement or loss of office

*This section has been audited.*

None (2021/22: none).

## Payments to past directors

*This section has been audited.*

None (2021/22: none).

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

Band	2022/23	2021/22
SCS 2	1.0	2.0
SCS 1	15.0	12.0
<b>Total</b>	<b>16.0</b>	<b>14.0</b>

*The Acting Director General is included in the 2022/23 data. The former Director General was a Crown appointment and is not included in 2021/22 data in the table above.*

## Fair pay disclosure

*This section has been audited.*

In the reporting year, the highest paid director of the IOPC was the former Director General, Michael Lockwood. His full-time equivalent banded remuneration in 2022/23 was £175,000 - £180,000. In the previous financial year, the highest paid director of the IOPC was the former Director General and his full-time equivalent banded remuneration was £175,000 - £180,000 excluding payment of annual leave sold of £10,000-£15,000. There was no increase in his salary from the previous year.

In the reporting year, the average remuneration in respect of the employees of IOPC taken was £39,440 (2021/22: £39,405), this was a 0.09% increase. The pay ratio information is in the table below:

Band	2022/23	2021/22 <sup>4</sup>
Pay <sup>5</sup> and benefits of the highest paid director £	177,500	177,500
25 <sup>th</sup> percentile pay and benefits £	31,110	30,032
25 <sup>th</sup> percentile ratio	5.7	5.9
Median percentile pay and benefits £	36,890	34,451
Median ratio	4.8	5.2
75 <sup>th</sup> percentile pay and benefits £	43,261	42,680
75 <sup>th</sup> percentile ratio	4.1	4.2

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 changes in percentile ratios are a result of pay awards to staff and regrading of some roles in the median percentile.

The remuneration for the Acting 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 £19,000 to £177,500 (2021/22: £17,000 to £177,500).

A London weighting allowance of £4,527 (2021/22: £4,438) applies to staff and apprentices based in our London and Croydon offices. Salary ranges do not

<sup>4</sup> The reported figures for 2021/22 have been restated for improved comparability with the removal of annual leave sold amounts included previously

<sup>5</sup> The reported figures are salary and allowances only because no benefits were paid to the highest paid director or to any other employees

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 2023.

## Exit packages

*This section has been audited.*

Comparative data is shown (in brackets) for 2021/22.

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	- (-)	- (-)	- (-)
£25,001 - £50,000	- (-)	- (1)	- (1)
£50,001 - £100,000	- (-)	1 (2)	1 (2)
£100,001 - £150,000	- (-)	- (-)	- (-)
<b>Total number of exit packages by type (total cost)</b>	<b>- (-)</b>	<b>1 (3)</b>	<b>1 (3)</b>
<b>Total resource cost (2022/23) in £000</b>	<b>-</b>	<b>95</b>	<b>95</b>
<b>Total resource cost (2021/22) in £000</b>	<b>-</b>	<b>199</b>	<b>199</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 disclosed 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)	2022/23	2021/22
Permanent	994	958
Other	7	7
<b>Total</b>	<b>1,001</b>	<b>965</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	2022/23 Permanent staff	2022/23 Other	2022/23 Total	2021/22 Total
Salaries and emoluments	39,623	621	40,244	38,713
Social security cost	4,301	-	4,301	4,013
Pension contributions	10,236	-	10,236	9,628
<b>Sub total</b>	<b>54,160</b>	<b>621</b>	<b>54,781</b>	<b>52,354</b>
Less: recoveries in respect of outward secondments	(414)	-	(414)	(437)
<b>Net costs of all other staff</b>	<b>53,746</b>	<b>621</b>	<b>54,367</b>	<b>51,917</b>

## Expenditure on consultancy

There was no expenditure on consultancy during 2022/23 (2021/22: 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.

Contingent labour costs	2022/23 £'000	2021/22 £'000
Hillsborough	33	108
Other directorates	588	291
<b>Total</b>	<b>621</b>	<b>399</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.

Highly paid off-payroll worker engagements as at 31 March 2023, earning £245 per day or greater.	Number
Type of engagements	
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	-



<b>Highly paid off-payroll worker engagements as at 31 March 2023, earning £245 per day or greater.</b>	<b>Number</b>
<b>Type of engagements</b>	
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>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 2022 and 31 March 2023</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	14

## Trade union facility time information

<b>Table 1: relevant union officials</b>	
<b>Number of employees who were relevant union officials during the relevant period</b>	<b>Number</b>
15	15

<b>Table 2: percentage of time spent on facility time</b>	
<b>Percentage of time</b>	<b>Number</b>
0	1,042
1 – 50	15
51 – 99	-
100	-

<b>Table 3: percentage of pay bill spent on facility time</b>	<b>£'000</b>
The total cost of facility time	107
The total pay bill	54,160
The percentage of the total pay bill spent on facility time	0.20%

*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 2022/23

*This table has been audited.*

<b>Non-executive directors</b>	<b>Salary</b>	<b>Benefits in kind<sup>6</sup></b>	<b>Pension benefits</b>	<b>Total Remuneration</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Deborah Bowman <sup>7</sup>	5-10	-	-	5-10
Christine Elliott	5-10	-	-	5-10
Catherine Jervis	5-10	-	-	5-10
William Matthews	5-10	2.8	-	10-15
Rommel Moseley	5-10	0.1	-	5-10
Julia Mulligan	10-15	5.9	-	15-20

Non-executive directors are not eligible for bonus or pension benefits.

<sup>6</sup> Benefits in kind relate to travel and expenses paid by IOPC for travel to Canary Wharf

<sup>7</sup> Deborah Bowman's last date of service was 25 April 2023.

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

*This table has been audited.*

Non-executive directors	Salary <sup>8</sup>	Benefits in kind	Pension benefits	Total Remuneration
	£'000	£'000	£'000	£'000
Deborah Bowman <sup>9</sup>	5-10	-	-	5-10
Christine Elliott	5-10	-	-	5-10
Catherine Jervis	5-10	-	-	5-10
William Matthews	5-10	-	-	5-10
Rommel Moseley	5-10	-	-	5-10
Julia Mulligan <sup>10</sup>	5-10 (5-10)	-	-	5-10 (5-10)
Geoffrey Podger <sup>11</sup>	0-5 (5-10)	-	-	0-5 (5-10)

Non-executive directors are not eligible for bonus or pension benefits.

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

<sup>9</sup> Deborah Bowman's last date of service was 25 April 2023.

<sup>10</sup> Started 07 May 2021

<sup>11</sup> Left 07 May 2021

## Single total figure of remuneration for senior managers for the reporting year 2022/23

*This table has been audited.*

Senior managers	Salary <sup>12</sup>	Benefits in kind	Pension benefits	Total Remuneration
	£'000	£'000	£'000	£'000
Claire Bassett <sup>13</sup>	30-35 (135-140)	-	9	40-45 (145-150)
Miranda Biddle	110-115	-	43	150-155
Liz Booth	100-105	-	40	140-145
Katherine Cashell	110-115	-	44	155-160
David Emery	100-105	-	13	110-115
Michael Lockwood <sup>14</sup>	140-145 (175-180)	-	-	140-145 (175-180)
Amanda Rowe	110-115	-	70	180-185
Tom Whiting	140-145	-	54	195-200

The actual values for Claire Bassett and Michael Lockwood include payment for their untaken leave at the dates of their resignations of £10,000 - £15,000 and £25,000- £30,000 respectively.

<sup>12</sup> Figures in brackets are whole-year equivalent.

<sup>13</sup> Left 31 May 2022

<sup>14</sup> Michael Lockwood resigned on 2 December 2022.

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

*This table has been audited.*

Senior managers	Salary <sup>15</sup>	Benefits in kind	Pension benefits	Total Remuneration
	£'000	£'000	£'000	£'000
Claire Bassett	135-140	-	53	185-190
Liz Booth	100-105	-	39	135-140
Katherine Cashell	110-115	-	43	150-155
David Emery	95-100	-	27	125-130
Michael Lockwood <sup>16</sup>	185-190	-	-	185-190
Tom Whiting	135-140	-	53	185-190

The values for Michael Lockwood include payments for his untaken leave at the end of leave year £10,000- £15,000. Excluding these payments his total remuneration was £175,000 - £180,000.

## 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 2022/23 there were no payments made to directors under the civil service compensation scheme. There were no payments in 2021/22.

## Benefits in kind

Non-executive directors and senior managers regularly travel to various IOPC offices to perform their duties. Where, by nature of the tasks performed and the

<sup>15</sup> Figures in brackets are whole-year equivalent.

<sup>16</sup> Michael Lockwood resigned on 2 December 2022.

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.

## 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 former Director General, and all staff were eligible for membership of the Principal Civil Service pension scheme. However, the former 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). From that date 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 5 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, 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 defined contribution (money purchase) pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of **classic**, **premium**, **classic plus**, **nuvos** and **alpha**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **Classic plus** is essentially a hybrid, with benefits for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in premium. In **nuvos**, 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% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with pensions increase legislation. Benefits in **alpha** build up in a similar way to **nuvos**, except that the accrual rate is 2.32%. In all cases, members may opt to give up (commute) pension for a lump sum up to the limits set by the *Finance Act 2004*.

The partnership pension account is 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.

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

## 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> at pension age as at 31/3/23	<b>Real increase</b> in pension at pension age	<b>CETV</b> at 31 March 2023	<b>CETV</b> at 31 March 2022	<b>Real increase</b> in CETV
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Claire Bassett <i>Left 31/05/2022</i>	35-40	0-2.5	447	433	4
Liz Booth	10-15	0-2.5	172	129	28
Miranda Biddle	15-20	2.5-5	242	201	24
Katherine Cashell	30-35	2.5-5	358	312	21
David Emery	35-40	0-2.5	516	465	-2 <sup>17</sup>
Amanda Rowe	55-60 115-120 (lump sum)	2.5-5 2.5-5 (lump sum)	1,076	919	50
Tom Whiting	10-15	2.5-5	157	114	27

<sup>17</sup> Taking account of inflation, the CETV funded by the employer has decreased in real terms.

# 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 2022/23 is £63,520. In 2021/22 the audit fee was £55,300. 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. (2021/22: below threshold)

## Gifts

*This section has been audited.*

No gifts were made. (2021/22: 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.

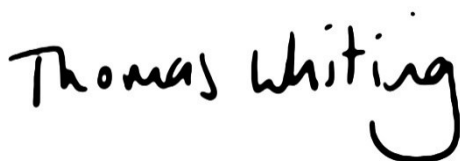
<b>Fees and charges</b>	<b>2022/23 Income £'000</b>	<b>2022/23 Costs £'000</b>	<b>2022/23 (Deficit) £'000</b>	<b>2021/22 Income £'000</b>	<b>2021/22 Costs £'000</b>	<b>2020/21 (Deficit) £'000</b>
HMRC income	45	45	-	47	(47)	-
Immigration Enforcement	3	3	-	10	(10)	-
<b>Income from activities</b>	<b>48</b>	<b>48</b>	<b>-</b>	<b>57</b>	<b>(57)</b>	<b>-</b>
Sundry income	16	16	-	48	(48)	-
<b>Other income</b>	<b>16</b>	<b>16</b>	<b>-</b>	<b>48</b>	<b>(48)</b>	<b>-</b>
<b>Total</b>	<b>64</b>	<b>64</b>	<b>-</b>	<b>105</b>	<b>(105)</b>	<b>-</b>

## Remote contingent liabilities

*This section has been audited.*

The IOPC has remote contingent liabilities in respect of legal claims against the IOPC. Many of the claims are insufficiently particularised to enable the IOPC to estimate the full liability if the claims were successful. The value of particularised claims for 2022/23 is £2,000.

(2021/22: none)



**Tom Whiting**  
Acting Director General  
26 January 2024

# 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 2023 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 2023;
- 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 2023 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Police Reform Act 2002 and HM Treasury 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 and Regularity of Public Sector Bodies in the United Kingdom*

(2022). 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 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 is anticipated that the services which they provide will continue into the future.

## Other Information

The other information comprises the 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.

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 HM Treasury 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 HM Treasury 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 Reports.

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

- 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
- I have not received all of the information and explanations I require for my audit; 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;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Independent Office for Police Conduct from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error;
- ensuring that the financial statements give a true and fair view and are prepared in accordance with HM Treasury made under the Police Reform Act 2002;

ensuring that the annual report, which includes the Remuneration and Staff Report, is prepared in accordance with HM Treasury directions made under the Police Reform Act 2002; 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, I:

- considered the nature of the sector, control environment and operational performance including the design of the Independent Office for Police Conduct's accounting policies;
- inquired of management, 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 on:
  - identifying, evaluating and complying with laws and regulations;
  - detecting and responding to the risks of 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.

- inquired of management, Independent Office for Police Conduct's head of internal audit and those charged with governance whether:
  - they were aware of any instances of non-compliance with laws and regulations;
  - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with 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, 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.

I obtained an understanding of the Independent Office for Police Conduct's framework of authority and other legal and regulatory frameworks in which the Independent Office for Police Conduct operates. I focused 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 Police Reform Act 2002, Managing Public Money, employment law and pensions legislation.

## **Audit response to identified risk**

To respond to the identified risks resulting from the above procedures:

- I reviewed 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;
- I enquired of management and the Audit and Risk Committee concerning actual and potential litigation and claims;
- I reviewed 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, I tested the appropriateness of journal entries and other adjustments; assessed whether the judgements on estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud 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 expenditure and income 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.

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 I identify during my audit.

## **Report**

I have no observations to make on these financial statements.

**Gareth Davies**

Comptroller and Auditor General

26 January 2024

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 2023	Note	2022/23 £'000	2021/22 £'000
Revenue from contracts with customers		64	105
<b>Total operating income</b>		<b>64</b>	<b>105</b>
Staff costs	4	(54,367)	(51,917)
Purchase of goods and services	4	(13,443)	(15,245)
Depreciation and amortisation charges	4	(4,914)	(3,409)
Gain on disposal of non-current assets	4	4	45
Provision reversals (expense) and other non-cash	4	144	(8)
<b>Total operating expenditure</b>		<b>(72,576)</b>	<b>(70,534)</b>
<b>Net expenditure for the year</b>		<b>(72,512)</b>	<b>(70,429)</b>
<b>Other comprehensive net expenditure</b>			
<b>Items that will not be reclassified to net operating expenditure</b>			
Actuarial gain (loss) on pension scheme liabilities	3.1	770	(158)
<b>Total comprehensive net expenditure for the year</b>		<b>(71,742)</b>	<b>(70,587)</b>

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

The notes on pages 128 to 150 form part of these accounts.

Statement of financial position as at 31 March 2023	Note	31 March 2023 £'000	31 March 2022 £'000
<b>Non-current assets</b>			
Property, plant and equipment	5	5,364	6,313
Intangible assets	6	3,726	3,333
Right of use assets	12	12,824	-
<b>Total non-current assets</b>		<b>21,914</b>	<b>9,646</b>
<b>Current assets</b>			
Trade and other receivables	9	1,151	1,193
Cash and cash equivalents	8	6,603	8,420
<b>Total current assets</b>		<b>7,754</b>	<b>9,613</b>
<b>Total assets</b>		<b>29,668</b>	<b>19,259</b>
<b>Current liabilities</b>			
Provisions	11	(96)	(95)
Lease liabilities	12	(2,157)	-
Trade and other payables	10	(8,319)	(9,808)
<b>Total current liabilities</b>		<b>(10,572)</b>	<b>(9,903)</b>
<b>Total assets less current liabilities</b>		<b>19,096</b>	<b>9,356</b>
<b>Non-current liabilities</b>			
Provisions	11	(2,970)	(2,976)
Lease liabilities	12	(11,449)	-
Pension liabilities	3.1	(1,730)	(2,587)
Trade and other payables	10	-	(104)
<b>Total non-current liabilities</b>		<b>(16,149)</b>	<b>(5,667)</b>
<b>Total assets less total liabilities</b>		<b>2,947</b>	<b>3,689</b>
<b>Taxpayers' equity and other reserves</b>			
General reserve		<b>4,677</b>	6,276
Pension reserve		<b>(1,730)</b>	(2,587)
<b>Total equity</b>		<b>2,947</b>	<b>3,689</b>

Thomas Whiting

**Tom Whiting**  
Acting Director General  
26 January 2024

The notes on pages 128 to 150 form part of these accounts.

<b>Statement of cash flows for the year ended 31 March 2023</b>	<b>Note</b>	<b>2022/23 £'000</b>	<b>2021/22 £'000</b>
<b>Cash flows from operating activities</b>			
<b>Net expenditure for the year</b>		(72,512)	(70,429)
Adjustment for non-cash	4	4,766	3,372
Adjustment for lease interest	4	137	-
(Increase)/decrease in trade and other receivables	9	(129)	575
(Decrease)/increase in trade and other payables	10	(1,237)	383
Decrease in other liabilities	10	(104)	(85)
Pension benefits paid	3.1	(126)	(71)
<b>Net cash outflow from operating activities</b>		<b>(69,205)</b>	<b>(66,255)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, and equipment	5	(669)	(2,180)
Purchase of intangible assets	6	(1,264)	(1,075)
Proceeds from disposal of assets		5	114
<b>Net cash outflow from investing activities</b>		<b>(1,928)</b>	<b>(3,141)</b>
<b>Cash flows from financing activities</b>			
Grants from the Home Office		71,000	72,000
Payments for lease liabilities		(1,547)	-
Payments for lease interest	4	(137)	-
<b>Net cash flows from financing activities</b>		<b>69,316</b>	<b>72,000</b>
<b>Net (Decrease)/increase in cash and cash equivalents in the period</b>	<b>8</b>	<b>(1,817)</b>	<b>2,603</b>
<b>Cash and cash equivalents at the start of the period</b>	<b>8</b>	<b>8,420</b>	<b>5,817</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>6,603</b>	<b>8,420</b>

The notes on pages 128 to 150 form part of these accounts.

<b>Statement of changes in taxpayers' equity for the year ended 31 March 2023</b>	<b>Note</b>	<b>General reserve £'000</b>	<b>Pension reserve £'000</b>	<b>Total reserves £'000</b>
<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>				
Grant from the Home Office received for revenue expenditure	16	68,744	-	68,744
Grant from the 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>

<b>Changes in taxpayers' equity for 2022/23</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	69,067	-	69,067
Grant from Home Office received for capital expenditure	16	1,933	-	1,933
Transfers between reserves		(87)	87	-
Net expenditure for the year		(72,512)	-	(72,512)
Actuarial gain in year		-	770	770
<b>Balance at 31 March 2023</b>		<b>4,677</b>	<b>(1,730)</b>	<b>2,947</b>

The pension reserve represents liabilities for pensions described in note 3. The notes on pages 128 to 150 form part of these accounts.

# Notes to the accounts

## 1 Statement of accounting policies

The financial statements have been prepared in accordance with the 2022/23 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 2023/24, 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 .....	8 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 considers 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 IOPC implemented IFRS 16 on 1 April 2022. IFRS16 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, eliminating the current off balance sheet treatment of operating leases under IAS 17.

#### Impact of the new standard

The impact to the IOPC of the application of IFRS 16 was as follows:

<b>SOFP impact of IFRS 16 on 1 April 2022</b>	<b>£000's</b>
Right of use assets created 1 April 2022	15,073
Adjustment for existing prepayments and accruals (Net)	81
Lease liability recognised 01 April 2022	(15,154)

<b>SoCNE impacts of IFRS 16 in 2022/23</b>	<b>£000's</b>
Depreciation	2,249
Interest expense	137
Irrecoverable VAT	173
IAS 17 basis rental payments	(2,154)
<b>Increased net expenditure</b>	<b>405</b>

Further quantitative disclosures can be found in note 12.

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

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

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

The IOPC implemented IFRS 16 on 1 April 2022. No other standards were adopted.

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

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities and the reported amounts of income and expense during the period. Actual results could differ from these estimates. Information about these judgements and estimations is detailed below.

BBA Pension liabilities. The liabilities are stated at fair value based on the valuation performed by the Government Actuaries Department. The valuation assumptions for the discount rate and pension increases are specified by HM Treasury in the PES (2022) 08, dated 2 December 2022, and remain unchanged for these disclosures. The PES assumptions reflect market conditions at the previous 30 November and are typically not amended for any changes between November and the accounting date. The assumptions remain broadly consistent with those being used for the PCSPS accounts as at 31 March 2023.

Reinstatement provisions. The IOPC has entered into several rental agreements for the properties it occupies. Most of these agreements include clauses requiring the IOPC, at the end of the rental period, to reinstate the property to its original state or to pay the landlord the cost of any necessary work to achieve this. The IOPC therefore provides for the cost of removing any modifications it makes and repairing any damage or wear occurring during its tenancy.

Provisions for property reinstatement costs at Canary Wharf are based on a valuation provided by the Government Property Agency (GPA). At all other properties the provisions are based on valuations performed by an independent professional valuer Cushman & Wakefield with recent experience in the location and category of valuation. Indexation is applied between professional valuations.

Economic lives of assets. The lives of IOPC assets are reassessed each year. The economic lives of property assets including right of use assets are normally based on the assumption that National Property Controls apply, and the economic life is set to the earlier of lease break or lease end. The lives of other tangible assets are based on our experience of the duration of similar items. Intangible assets are normally based on the expected life after considering possible replacement systems.

Legal Services accruals and provisions. The IOPC makes accruals and provisions for legal cases that are not completed at the financial year end. Because the data required to accurately assess counsel fees for these cases is not available until some considerable time after the year end, the IOPC uses data from the legal database to estimate the amount of fees likely to have been incurred.

Right of Use Assets The IOPC has assumed the National Property Control will apply to all future lease breaks.

## 2 Statement of operating costs by operating segment

The operating segments are based on the management board financial reporting structure at 31 March 2023. 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	2022/23 Gross expenditure £'000	2022/23 Income £'000	2022/23 Net expenditure £'000
Corporate Services Directorate	14,018	(16)	14,002
Operations Directorate	32,620	(48)	32,572
Private Office Group	1,465	-	1,465
Legal Services	3,762	-	3,762
Strategy and Impact Directorate	10,743	-	10,743
People Directorate	5,202	-	5,202
Non-cash	4,766	-	4,766
<b>Total</b>	<b>72,576</b>	<b>(64)</b>	<b>72,512</b>

Segment	2021/22 Gross expenditure £'000	2021/22 Income £'000	2021/22 Net expenditure £'000
Corporate Services	15,789	(48)	15,741
Operations	31,022	(57)	30,965
Private Office Group	1,196	-	1,196
Legal Services	3,832	-	3,832
Strategy and Impact	10,263	-	10,263
People	5,060	-	5,060
Non-cash	3,372	-	3,372
<b>Total</b>	<b>70,534</b>	<b>(105)</b>	<b>70,429</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	2022/23	2021/22
Rate used to discount scheme liabilities	4.15%	1.55%
Rate of CPI inflation assumption	2.4%	2.9%
Rate of increase in pensions payment and deferred pensions	2.4%	2.9%

The assumptions for the discount rate and pension increases are specified by HM Treasury in the PES (2022) 08 paper, dated 2 December 2022, and remain unchanged for these accounts. The PES assumptions reflect market conditions as at 30 November 2022 and are typically not amended for any changes between November and the accounting date.

The mortality assumptions use 2020 PCPS valuation assumptions with Office for National Statistics 2020 (2018 for prior year) based UK principal population projections, which give the following life expectancies at retirement.

	31 March 2023		31 March 2022	
	Men	Women	Men	Women
<b>Current pensioners</b>				
At age 60	26.6	28.1	27.0	28.6
At age 65	21.8	23.2	22.1	23.8

As at March 2023 the BBA scheme is closed to future pensioners.

The liabilities associated with members are as follows	31 March 2023 £'000	31 March 2022 £'000
<b>Pension provision</b>		
Balance at 1 April	2,587	2,470
(Decrease)/increase in provision	(857)	117
<b>Present value of liabilities</b>	<b>1,730</b>	<b>2,587</b>

Other amounts to be disclosed to understand the change in provision	31 March 2023 £'000	31 March 2022 £'000
<b>Scheme liability at the beginning of the year</b>	<b>2,587</b>	<b>2,470</b>
<b>Movement in the year</b>		
Interest cost	39	30
Actuarial (Gain)/loss	(770)	158
Benefits paid	(126)	(71)
<b>(Decrease)/increase in scheme liability</b>	<b>(857)</b>	<b>117</b>
<b>Scheme liability at the end of the year</b>	<b>1,730</b>	<b>2,587</b>

Expense to be recognised in the Statement of Comprehensive Net Expenditure	2022/23 £'000	2021/22 £'000
Interest costs	39	30
<b>Total expense</b>	<b>39</b>	<b>30</b>

Actuarial loss/(gains) to be recognised in Changes in Taxpayers' Equity	2022/23 £'000	2021/22 £'000
Experience loss arising on the scheme liabilities	83	33
Change in assumptions underlying the present value of the scheme liabilities	(853)	125
<b>Net total actuarial (gain)/loss on taxpayers' equity</b>	<b>(770)</b>	<b>158</b>

There are no employee and employer costs payable in 2022/23.

Present value of scheme liabilities	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000	31 March 2019 £'000
Liability in respect of:					
Deferred pensioners	-	680	629	583	512
Current pensions	1,730	1,907	1,841	1,788	1,686
<b>Total present value of scheme liabilities</b>	<b>1,730</b>	<b>2,587</b>	<b>2,470</b>	<b>2,371</b>	<b>2,198</b>
History of experience loss/ (gain)	83	33	(32)	(11)	7
Percentage of scheme liabilities at the end of the year	4.8%	1.3%	-1.3%	-0.5%	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	-6%	(102)
Rate of increase in CPI	+ 0.5% a year	6%	96
Life expectancy: each member assumed one year younger than actual age		3%	44

### 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 2022/23, employer’s contributions of £9,952k were payable to the PCSPS (2021/22 £9,367k) at one of four rates in the range 26.6% to 30.3% (2021/22 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 2022/23 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 £275k (2021/22 £252k) were paid to the appointed stakeholder pension provider. 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 (2021/22 £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 £30k (2021/22 £28k).

Employer's contributions of £9,765k are expected to be payable to the PCSPS for the next annual reporting period.

## 4 Expenditure

	Note	2022/23 £'000	2021/22 £'000
<b>Staff costs</b>			
Salaries and emoluments		40,244	38,713
Social security cost		4,301	4,013
Pension contributions		10,236	9,628
Less: recoveries from outward secondments		(414)	(437)
<b>Total net costs of staff</b>		<b>54,367</b>	<b>51,917</b>
<b>Purchase of goods and services</b>			
IT		5,131	5,318
Accommodation rental		173	2,270
Accommodation non-rental		3,196	2,701
Legal services		1,210	1,531
Travel and subsistence		860	545
Professional fees		691	720
Training		459	586
Forensics		360	490
Recruitment		303	177
Guidance for police and public		139	102
Lease interest		137	-
Postage and stationery		85	97
Research		65	102
Audit fee – external		64	55
Other costs		570	551
<b>Total purchases of goods and services</b>		<b>13,443</b>	<b>15,245</b>

	Note	2022/23 £'000	2021/22 £'000
<b>Non-cash items</b>			
Depreciation - PPE	5	1,794	2,385
Depreciation - ROU	12	2,249	-
Amortisation	6	871	1,024
Provisions net of reversals	11	(183)	(22)
Gain on disposal of non-current assets		(4)	(45)
BBA pension expense	3.1	39	30
<b>Total non-cash items</b>		<b>4,766</b>	<b>3,372</b>
<b>Total operating expenditure</b>		<b>72,576</b>	<b>70,534</b>

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

The fee for the 2022/23 external audit of the Statement of Accounts was £61,520 (2021/22 £55,300). 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 2022</b>	<b>1,096</b>	<b>5,736</b>	<b>1,173</b>	<b>10,922</b>	<b>18,927</b>
Reclassifications	(1,086)	540	-	546	-
Adjustments	-	-	-	178	178
Additions	224	294	-	151	669
Disposals	-	(375)	-	-	(375)
<b>At 31 March 2023</b>	<b>234</b>	<b>6,195</b>	<b>1,173</b>	<b>11,797</b>	<b>19,399</b>
<b>Depreciation</b>					
<b>At 1 April 2022</b>	<b>-</b>	<b>2,814</b>	<b>573</b>	<b>9,227</b>	<b>12,614</b>

Charge for the year	-	987	112	695	1,794
Disposals	-	(373)	-	-	(373)
<b>At 31 March 2023</b>		<b>3,428</b>	<b>685</b>	<b>9,922</b>	<b>14,035</b>
<b>Net book value at 31 March 2023</b>	<b>234</b>	<b>2,767</b>	<b>488</b>	<b>1,875</b>	<b>5,364</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 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	-
Adjustments	-	-	-	(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>

## 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 2022</b>	<b>1,256</b>	<b>11,688</b>	<b>12,944</b>
Reclassifications	(351)	351	-
Additions	1,094	170	1,264
Disposals	-	(131)	(131)
<b>At 31 March 2023</b>	<b>1,999</b>	<b>12,078</b>	<b>14,077</b>
<b>Amortisation</b>			
<b>At 1 April 2022</b>	<b>-</b>	<b>9,611</b>	<b>9,611</b>
Charge for the year	-	871	871
Disposals	-	(131)	(131)
<b>At 31 March 2023</b>	<b>-</b>	<b>10,351</b>	<b>10,351</b>
<b>Net book value at 31 March 2023</b>	<b>1,999</b>	<b>1,727</b>	<b>3,726</b>

The most significant intangible assets under construction are the creation of a new electronic records management system based on SharePoint and the development of a new Case Management System which are both expected to be completed in 2023/24. The net book values at 31 March 2023 are £942k and £792k respectively.

The most significant intangible asset is our existing Case Management system with a net book value of £581k. The asset is being amortised to 31 March 2024 when it is expected to be replaced by the new system.

	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>-</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>-</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>

## 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

	2022/23 £'000	2021/22 £'000
<b>Opening balance</b>	8,420	5,817
Net change in cash balances during the year	(1,817)	2,603
<b>Closing cash balance</b>	<b>6,603</b>	<b>8,420</b>

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

## 9 Trade and other receivables

	31 March 2023 £'000	31 March 2022 £'000
<b>Amounts falling due within one year</b>		
Contract assets	13	32
Trade receivables	31	83
Staff advances	39	20
Prepayments	1,068	1,058
<b>Total falling due within one year</b>	<b>1,151</b>	<b>1,193</b>

## 10 Trade and other payables

	31 March 2023 £'000	31 March 2022 £'000
<b>Amount falling due within one year</b>		
VAT	101	31
Other taxation and social security	2,200	2,142
Staff benefits	2,092	2,334
Retentions	254	254
Other payables	2	-
Accruals and deferred income	3,670	5,047
<b>Total falling due within one year</b>	<b>8,319</b>	<b>9,808</b>

	31 March 2023 £'000	31 March 2022 £'000
<b>Amounts falling due after more than one year</b>		
Other payables, accruals and deferred income	-	104
<b>Total falling due after one year</b>	<b>-</b>	<b>104</b>
<b>Total trade and other payables</b>	<b>8,319</b>	<b>9,912</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 2022/23 the provision for property restoration costs were revalued using recognised construction indices. The estimated cost of reinstating modifications made to the buildings increased and is £3,066,000 (£2,976,000 for 2021/22). Valuations at current value are regularly undertaken however it is impracticable to estimate the amount of the effect in future periods.

	Property £'000	Other £'000	Total £'000
<b>Balance at 1 April 2022</b>	<b>2,976</b>	<b>95</b>	<b>3,071</b>
Provided in the year	178	-	178
Provision utilised	-	(45)	(45)
Provisions not required written back	(88)	(50)	(138)
<b>Increase/(decrease) in provisions</b>	<b>90</b>	<b>(95)</b>	<b>(5)</b>
<b>Balance at 31 March 2023</b>	<b>3,066</b>	<b>-</b>	<b>3,066</b>



	Property £'000	Other £'000	Total £'000
Represented by:			
Current element of provision	96	-	96
Non-current element of provision	2,970	-	2,970

	Property £'000	Other £'000	Total £'000
<b>Analysis of expected timing of discounted flows</b>			
Not later than one year	96	-	-
Later than one year and not later than five years	2,160	-	2,160
Later than five years	810	-	810
<b>Balance at 31 March 2023</b>	<b>3,066</b>	<b>-</b>	<b>3,066</b>

	Property £'000	Other £'000	Total £'000
<b>Balance at 1 April 2021</b>	<b>3,431</b>	<b>-</b>	<b>3,431</b>
Provided in 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

	Property £'000	Other £'000	Total £'000
<b>Analysis of expected timing of discounted flows</b>			
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>

## 12 Leases

The IOPC has 8 property leases which in 2021/22 were accounted for under IAS 17. These operating leases have been accounted for under IFRS 16 from 1 April 2022. The IOPC has applied critical accounting judgements in relation to future lease breaks where applicable.

The IOPC used the practical expedient of only applying IFRS 16 to leases previously identified under IAS 17 as mandated by the FReM. The IOPC cannot readily determine the interest rate implicit in our leases so is required to use the HM Treasury discount rate of 0.95% promulgated in PES paper PES (2022) 08 for leases that commence prior to January 2023 and in the 2022 calendar year.

	31 March 2023 £'000	31 March 2022 £'000
<b>Obligations under leases for the following period comprise</b>		
Property:		
Not later than one year	2,276	2,428
Later than one year and not later than five years	5,724	7,903
Later than five years	6,198	6,958
Less interest element	(592)	-
<b>Present value of lease obligations</b>	<b>13,606</b>	<b>17,289</b>

As required by the FReM the IOPC has measured 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 2023.

IOPC will use the cost model in IFRS16 as interpreted in the FReM for subsequent measurement of the right-of-use assets. The right-of-use assets being measured at cost less accumulated depreciation and impairment losses and adjusted for any remeasurment of the lease liability. The IOPC considers that the cost model in IFR16 is an appropriate proxy for current value in existing use as the right-of-use assets have shorter lives and values than the underlying asset.

Operating segment	Property £'000	Total £'000
<b>IAS 17 operating lease commitments at 31 March 2022</b>	<b>17,289</b>	<b>17,289</b>
Adjustment for irrecoverable Vat	(715)	(715)
Adjustments for lease modifications under IFRS 16	(1,420)	(1,420)
<b>IFRS 16 lease liability at 1 April 2022</b>	<b>15,154</b>	<b>15,154</b>

Adjustments for lease modifications under IFRS16 include reduced occupancy and changes to lease break assumptions.

Right of use assets	Property £'000	Total £'000
<b>Cost or valuation</b>		
<b>At 1 April 2022</b>	<b>15,073</b>	<b>15,073</b>
<b>At 31 March 2023</b>	<b>15,073</b>	<b>15,073</b>
<b>Amortisation</b>		
<b>At 1 April 2022</b>	-	-
Charge for the year	2,249	2,249
<b>At 31 March 2023</b>	<b>2,249</b>	<b>2,249</b>
<b>Net book value at 31 March 2023</b>	<b>12,824</b>	<b>12,824</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 2023. The outcome and timing of these cannot be estimated with certainty.

The IOPC has both contingent and remote 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 2023 the Home Office provided grant in aid, as disclosed in note 16.

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 £nil (£6k at March 22).

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 £43k (£87k at March 2022). 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 2023 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 2023 no monetary assets were held (2021/22 £Nil).

## 16 Grant in aid

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

	2022/23 £'000	2021/22 £'000
Received for revenue expenditure	69,067	68,744
Received for capital expenditure	1,933	3,256
<b>Total grant in aid received</b>	<b>71,000</b>	<b>72,000</b>

## 17 Hillsborough

This note shows the expenditure incurred during 2022/23 and 2021/22.

	2022/23 £'000	2021/22 £'000
<b>Staff costs</b>		
Salaries and emoluments	2,606	2,767
Social security cost	276	289
Pension contributions	700	709
Temporary staff	33	108
<b>Total staff costs</b>	<b>3,615</b>	<b>3,873</b>

	2022/23 £'000	2021/22 £'000
<b>Other expenditure</b>		
Accommodation rental	-	395
Accommodation non-rental	701	306
Lease interest	14	-
IT	48	424
Legal services	-	12
Other costs	28	93
Recruitment	1	1
Stationery	6	6
Training	10	11
Travel and subsistence	22	37
<b>Total other expenditure</b>	<b>830</b>	<b>1,285</b>
<b>Non-cash</b>		
Depreciation	354	58
Loss on disposal of assets	-	(6)
<b>Total non-cash</b>	<b>354</b>	<b>52</b>
<b>Total revenue expenditure</b>	<b>4,799</b>	<b>5,210</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. There have been no events after the reporting period that require disclosure.



This document is also available in Welsh.

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

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