



# ANNUAL REPORT & ACCOUNTS

**For the year ended 31 March 2022**  
Together with the Certificate and Report  
of the Comptroller and Auditor General  
for Northern Ireland



Police Ombudsman for Northern Ireland

**ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

*Together with the Certificate and Report of the Comptroller  
and Auditor General for Northern Ireland*

The Annual Report is laid before the Northern Ireland Assembly by the Department of Justice in accordance with section 61(5) (a) of the Police (Northern Ireland) Act 1998. The Statement of Accounts together with the report of the Comptroller and Auditor General for Northern Ireland are laid before the Assembly in accordance with paragraph 12(2) of Schedule 3 to that Act (as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010).

on 30 June 2022

## Glossary of Abbreviations

C&AG	Comptroller and Auditor General
CARE	Career Average Related Earnings
CCM	Cost Cap Mechanism
CETV	Cash Equivalent Transfer Value
CPI	Consumer Prices Index
CSP	Civil Service Pensions
DoF	Department of Finance
DoJ	Department of Justice
FReM	Financial Reporting Manual
GAD	Government Actuary Department
GSOC	Garda Síochána Ombudsman Commission
HIU	Historic Investigations Unit
HMT	Her Majesty's Treasury
ICRIR	Independent Commission for Reconciliation and Information Recovery
IOPC	Independent Office for Police Conduct
ITAC	IT Assist Confidential
LCM	Legislative Consent Motion
MOU	Memorandum of Understanding
MSFM	Management Statement and Financial Memorandum
NCA	National Crime Agency
NDPB	Non Departmental Public Body
NIAO	Northern Ireland Audit Office
NICS	Northern Ireland Civil Service
NIPB	Northern Ireland Policing Board
NIPSA	Northern Ireland Public Service Alliance
PIRC	Police Investigations and Review Commissioner
PSIAS	Public Sector Internal Audit Service
PSNI	Police Service of Northern Ireland
PSP&JO	Public Service Pensions and Judicial Offices Bill
RIPA	Regulatory & Investigatory Powers Act
SCS	Senior Civil Service
SMT	Senior Management Team
SSRB	Senior Salaries Review Board
UDA	Ulster Defence Association
UK	United Kingdom

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## Foreword by the Police Ombudsman

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I am pleased to present to the Minister for Justice and the Northern Ireland Assembly my third Annual report as Police Ombudsman for Northern Ireland. This is the document of record for the work of the Office of the Police Ombudsman for Northern Ireland (the Office) for the 2021/22 reporting year. I was appointed to the role of Police Ombudsman on 16 July 2019. I am pleased and privileged to undertake this role as the fourth Police Ombudsman since the establishment of the Office in 2000. As Ombudsman I must secure the confidence of both police and the public in the police complaints system in Northern Ireland.

The operational work of my Office was significantly impacted by the global Covid-19 pandemic and resulting restrictions. In March 2020, in light of the emerging challenges, my Chief Executive invoked the Office's Business Continuity Plan. The impact on operational performance as a result of Covid-19 was reflected in last year's annual report. The restrictions also posed challenges to both internal communications with staff and external communications with key stakeholders. In April 2021 the Office onboarded to ITAC – the secure criminal justice IT network. This provided the ability for most staff to work remotely and has greatly assisted in addressing the operational pressures imposed by the need to keep staff safe and deliver an effective and efficient police complaints mechanism. My Chief Executive will address the issues and the operational challenges and opportunities presented by this new way of working for staff and managers alike.

In this reporting year, complaints about police conduct increased by 17% to 2,950 when compared with the pre pandemic complaints numbers received. This is the highest figure for complaints received by the Office since 2015/16.

In my previous annual report for the 2020/21 year an overall reduction in complaints was recorded of 1%. This had been in line with a trend of decreasing numbers of complaints over recent years. The increase by 17%, which has been a sustained increase across the 2021/22 year would indicate that this trend of falling complaints now appears to be reversed. The most significant area of complaint about police conduct is 'failure in duty' and in particular failures to investigate. There has also been an increase in complaints about '*oppressive conduct*' which can relate to assault, use of force and also includes other oppressive conduct.

More information can be found in the Annual Statistical Bulletin which is available on our website at [www.policeombudsman.org](http://www.policeombudsman.org)

There has also been an increase in the number of Chief Constable Referrals from 5 in 2020/21 to 21 and an increase in "own motion" investigations from 7 to 12. The increase in referrals and "own motion" investigations during the year is in part due to our review of PSNI deployment of Spit and Bite Guards that was concluded in this reporting year. The overall increase in activity brought additional pressure on staff as they sought to investigate these sensitive matters whilst continuing to ensure caseloads which had increased during the early stages of the pandemic were also progressed. These workload pressures will be carefully monitored as we move forwards into the new financial year.

In April 2020, during the first Covid-19 related lockdown, the PSNI introduced the use of Spit Hood and Bite Guards for use by its officers. This followed a number of reported incidents of members of the public spitting at police officers.

Spit Hood and Bite guards are considered a use of force and therefore, I requested that my Office be notified each time they were deployed. This was to ensure that each deployment could be independently reviewed and to identify if there may have been any criminality or misconduct on the part of the officers. I personally viewed all deployments on children and young persons. On 7 October 2021 I published my report on the review of all deployments by PSNI of the use of this equipment. I made a total of 14 recommendations for improvement in policing practice in this area including that it should not be used on children and young persons (albeit that the number of deployments on children and young people was small). I am pleased to advise that PSNI accepted all of these recommendations.

In November 2020 I presented my Five Year Review of the Police Ombudsman legislation to the Minister for Justice which contained a total of 35 recommendations to modernise the legislation underpinning the work of the Office. These recommendations included a proposal for a single Police Ombudsman Act, increased use of alternative dispute resolution to resolve complaints without the need for a formal investigation and a discretion to investigate complaints as well as greater independence and transparency of the police disciplinary processes. As part of the DoJ Stocktake of Police Accountability mechanisms in Northern Ireland, this Review was the subject of a DoJ led consultation which closed in March 2022. Work is ongoing to examine and assess the responses to that consultation.

The DoJ stocktake consultation exercise highlighted the roles of each of the police oversight bodies in Northern Ireland highlighting the independence of each oversight body and their interdependence on each other.

It also examined the possibility of placing the Strategic Oversight Group on a statutory footing. I, along with the Chair of the Northern Ireland Policing Board and the Criminal Justice Inspector for Northern Ireland, had re-established a Strategic Oversight Group which comprises these NI-based bodies and Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) to enable exchange of work programmes and discussions about joined up working across police oversight bodies. The first meeting of the Strategic Oversight Group had been held in November 2020. A formal Statement of Purpose was agreed in May 2021 and the Group met again in January 2022. The agreed statement of purpose is to take forward a collaborative and information sharing approach with a view to discussing work programmes, avoiding duplication of effort in inspections, investigations and thematic reviews, and reviewing progress on various recommendations.

2021/22 has been a year in which I have been pleased to make public statements on a number of matters that have been with the Office for some time. Following on from the June 2020 Court of Appeal judgment about the public statement on police conduct relating to the Murders at the Heights Bar, Loughinisland in 1994, I had taken time to ensure that all public statements were consistent with that judgment. As a consequence, considerable work was undertaken to restructure these Public Statements. During 2021/22 I issued six public statements. Five of these related to complaints about Troubles related murders that had been investigated by my predecessor Dr Maguire and these were:

- The circumstances of the deaths of Patrick Rooney, Hugh McCabe, Samuel McLarnon and Michael Lynch in 1969, published in May 2021;

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- The circumstances of the murder of Damien Walsh in 1993, published in July 2021;
  - The circumstances of the murder of Constable Colleen McMurray and attempted murder of another police officer in March 1992, published in September 2021;
  - The police handling of certain murders and attempted murders by loyalists in the North West during 1989 to 1993, published in January 2022; and
  - The police handling of murders and attempted murders by loyalists in South Belfast during 1990 to 1998, published in February 2022.

I also issued a public statement in March 2022 relating to the circumstances surrounding the murder of Denis Donaldson in 2006.

During 2021/22 a total of 45 new historic complaints were received about police conduct during the Troubles. The new complaints brought the total number of open historical cases to 455 as at 31 March 2022. This reflects an increasing workload in relation to historical complaints. During 2021/22 additional funding of £1.7 million was made available to my Office from the DoJ to conduct historical investigations. Unfortunately, due to a number of retirements by staff from these teams and faced with challenges in recruitment to key historic investigation roles, the Office was unable to appoint additional staff during the 2021/22 year. As a result it was not possible to commence pending cases during the year. However, I am pleased to confirm that investigations into police conduct in relation to the circumstances surrounding the bombings at the La Mon Hotel in 1978 and the Shankill Road in 1993 have now been commenced.

In the context of the investigation of historic matters, my Office has a role to support the Lord Chief Justice's five-year programme of inquests for Troubles-related deaths. These inquests commenced in April 2020. A Legacy Disclosure team has been established to ensure effective disclosure of all relevant material to support those inquests. One inquest involving material from the Office was heard in the 2021/22 year and the Office has commenced disclosure exercises in year to support six inquests to date.

Since the end of the financial year, on 17 May 2022, the UK Government introduced the Northern Ireland Troubles (Legacy and Reconciliation) Bill at Westminster. This bill may establish an Independent Commission for Reconciliation and Information Recovery (ICRIR) and the work in the Office in respect of Historic Investigations relating to the period of the Troubles would cease. This new legislation is likely to have a significant impact on the Office and work is now underway to manage these impacts, whilst seeking to continue to deliver this important work until the legislation gains Royal Assent.

The work of the Police Ombudsman in independently investigating police conduct is essential to ensure public trust and confidence in the PSNI. As an Ombudsman's Office however it is important to measure how effective we are and whether the outcomes from our work make a difference in policing practice and ultimately the public's trust and confidence in policing. To monitor how effective we are, I have renewed the focus of the work of our Quality and Improvement Committee on how our recommendations are responded to by police. This work will be developed further during 2022/23.



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Finally, may I pay tribute to my Chief Executive, Senior Management Team (SMT) and all staff for their dedication and work in this most challenging year. The on boarding to ITAC and the deployment of over 90 laptops to enable staff to work effectively and securely from home during the period of the Covid-19 pandemic has been a major achievement during the 2021/22 year. I thank all staff for their energy and commitment in adapting to these new working arrangements. A number of staff retired this year and I particularly thank them for their dedicated years of service to the Office and their support to me as Police Ombudsman.



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**Marie Anderson**

Police Ombudsman for Northern Ireland

# Performance Report

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## Overview

The purpose of this Overview section within the Annual Report and Accounts is to provide sufficient information to ensure that the remit and purpose of the Office is understood. It includes a statement from the Chief Executive as Accounting Officer on the overall performance of the Office during the financial year. It also includes an explanation of the statutory duties and background to the Office, the key issues and risks that could affect the Office in the delivery of its objectives and a performance summary.

### Statement from the Chief Executive

As the Chief Executive I am pleased to report on the business and performance of the Office over the 2021/22 year. A table detailing performance against the key aims of the Office is included at page 12. In addition, the statistical information referred to in this report is supplemented by a statistical bulletin which can also be found on our website [www.policeombudsman.org](http://www.policeombudsman.org).

This statement outlines the business of the Office and its performance over the last year against objectives and targets set. However like the 2020/21 year, the 2021/22 year was significantly impacted in terms of Covid-19. The performance of the Office should again be considered within the context of the Covid-19 pandemic and the particular challenges that this presented to the organisation.

In last year's Annual Report I highlighted the impact of the Covid-19 pandemic on the Office during that year and in particular that prior to Covid-19 the Office had not had approval of business case or funding to support "on-boarding" to IT Assist.

This had meant that during 2020/21 staff were unable to access IT systems remotely. The Office remained open throughout the pandemic to receive complaints, ensure complaints were tri-aged; respond to critical incidents; ensure all critical investigative actions were maintained and sustain all business critical activities. However, as a consequence due to the requirements to adhere to Covid-19 regulations and guidance and the need to ensure the wellbeing of staff, only very limited numbers were able to attend the Office, particularly during the early stages of the pandemic. Therefore whilst the Office maintained its key services throughout, workloads accumulated across all functions of the Office including that timescales for the investigation of cases took longer than normal and caseloads increased. Consequently the Office began the 2021/22 year with increased caseloads.

In light of the accumulations of workload, SMT recognised that for the 2021/22 year a key feature must be to address the backlog of work that arose across the Office during the early stages of the pandemic rather than continue with 'normal' targets for case completion rates. As a consequence a decision was taken to suspend setting specific targets to achieve a certain percentage of particular cases within a set target of working days. Instead a backlog strategy was introduced to address operational pressures caused by Covid-19 and in respect of case progression, targets were set to reduce caseloads by targeted amounts from the peak levels experienced at the end of the first lockdown in June 2020 as these caseloads had not been significantly reduced across the 2020/21 year.

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The plan to focus on caseload reduction was made in light of the knowledge that work was well advanced during 2020/21 to “on-board” to ITAC. This significant step was achieved in late April 2021. It is fair to say that the move to ITAC has been transformative for the way in which the Office works. Previously it was not possible for staff to work effectively from home as there was no access to any IT systems. The ability to work from home has meant that during the 2021/22 year there has been greater resilience within the Office to deal with the evolving Covid-19 pandemic without the significant service impacts experienced at the outset of the pandemic. It remains the case that for certain more sensitive areas of work, it is not possible to access information remotely from the Office, for these staff there has been a requirement for a more sustained physical attendance in the building. The Office is continuing to develop its plans as to how to establish these new ways of working in a more formal context within a Hybrid Working Policy that will set a framework for a new way of working as we move forwards, designed to ensure effective and efficient work that meets the needs of the public, the Office and staff.

The Police Ombudsman has noted in her Foreword that the Office experienced a 17% increase in complaints it received during the 2021/22 year. The volume of cases for 2021/22 now represents the highest level of cases received by the Office since 2015/16. Over the last number of years there had been a general ongoing reduction in the number of complaints received by the Office year on year. The 17% increase is therefore a significant increase in the number of complaints received by the Office and it has necessarily had a direct impact on the ability of the Office to achieve the targets set to reduce caseloads by the target level set.

It has not been possible to establish a reason for the increase in complaints during 2021/22. The increase in complaints has been sustained across the year and complaints have also increased generally across policing districts. In terms of planning for the 2022/23 year, based on the ongoing volume of complaints being received, the Office is anticipating that complaint levels will remain high. The ability of the Office to meet the challenge of this additional work will be kept under review.

The remainder of this section of the report will seek to outline in more detail the work of the Office during the 2021/22 year. A selection of case studies have been included that seek to demonstrate the variety of the work undertaken by the Office along with some examples of both positive and negative feedback from complainants and police officers.

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### Statutory Duties and Background

The Police Ombudsman for Northern Ireland was established under the Police (Northern Ireland) Act 1998. The Office was established on 6 November 2000 by virtue of the Police (Northern Ireland) Act 1998 (Commencement) Order (Northern Ireland) 2000. The Office is an Executive Non Departmental Public Body (NDPB) of the DoJ.

The Office is not governed by a Board, but is headed by a Police Ombudsman as a Corporation Sole who is appointed by Royal Warrant and normally serves for a period of seven years. The Office of the Police Ombudsman is constituted and operates independently of the DoJ, the Northern Ireland Policing Board and the PSNI. The Office is accountable to the Northern Ireland Assembly and is required to take into account all relevant guidance given by the Department of Finance (DoF) and the DoJ.

The Key Strategic Aims of the Office which are framed by the Police (Northern Ireland) Act 1998 are to secure an effective, efficient and independent police complaints system which is capable of securing the confidence of the public and police in that system. The key features of legislation are detailed in the table on page 11.

The Office complies with the corporate governance and accountability framework arrangements (including *Managing Public Money Northern Ireland*) issued by the DoF and DoJ.

### Principal Activities

The Office of the Police Ombudsman for Northern Ireland provides an independent, impartial police complaints system for the people and the police of Northern Ireland. It investigates complaints about the Police Service of Northern Ireland, the Belfast Harbour Police, the Belfast International Airport Police, National Crime Agency (NCA) officers in Northern Ireland and Ministry of Defence Police in Northern Ireland. The Office also undertakes investigations into certain complaints about Immigration Officers and Designated Customs Officials when operating in Northern Ireland through a legal framework developed jointly with the Home Office and DoJ.

The Police Ombudsman investigates complaints about the conduct of police officers and, where appropriate, makes recommendations in respect of criminal and misconduct matters. The Police Ombudsman also investigates matters referred to her by certain bodies, where appropriate, and reports on these matters to the DoJ, the Policing Board and the Chief Constable. In addition, the Police Ombudsman publishes statements and makes policy recommendations aimed at improving policing within Northern Ireland. She also provides statistical reports for management purposes to the Police Service of Northern Ireland and to the Northern Ireland Policing Board and provides management information to the DoJ.

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**THE POLICE OMBUDSMAN FOR NORTHERN IRELAND IS:**

- established by the Police (NI) Act 1998;
- accountable to the Northern Ireland Assembly;
- constituted and operated independently of the Northern Ireland Policing Board (NIPB) and the Chief Constable;
- required to have regard to any guidance given by the Department of Justice;
- an executive Non-Departmental Public Body financed by a Grant in Aid from the DoJ.

**THE POLICE (NI) ACT 1998 (AS AMENDED) DIRECTS THE POLICE OMBUDSMAN TO:**

- exercise his powers in the way he thinks best calculated to secure
  - the efficiency, effectiveness and independence of the police complaints system;
  - the confidence of the public and of members of the police force in that system;
- observe all requirements as to confidentiality;
- receive complaints and other referred matters and to decide how to deal with them;
- investigate complaints, referred matters and matters called in for investigation by the Police Ombudsman;
- receive and record policy complaints and refer them to the Chief Constable;
- make recommendations to the Director of Public Prosecutions for criminal prosecution;
- make recommendations and directions in respect of disciplinary action against police officers;
- notify the DoJ, NIPB and Chief Constable of the outcome of certain complaints, referred matters and any investigation which the Ombudsman initiates without a complaint;
- report to the DoJ annually;
- carry out inquiries as directed by the DoJ;
- supply statistical information to the NIPB.
- investigate a current practice or policy of the police if
  - the practice or policy comes to his attention under the Act; and
  - he has reason to believe that it would be in the public interest to investigate the practice or policy.

Table 1 - Service Commitments		Performance against targets	
Key Aim	Targets	2021/22	2020/21
<b>Delivering Excellence in Investigations</b>	Resource and action all complaints and related allegations registered.	2,950 complaints 17% increase	2,519 complaints 0% change
		5,151 allegations 38% increase	3,741 allegations 5% decrease
	Maintain or increase the number of complaints resolved through Informal Resolution.	271 complaints - 126% increase	120 complaints - 33% decrease
<b>Maintain Impartiality and Independence in Dealing with Complaints</b>	To maintain a level of 80% public awareness of the Office.	90% achievement	95% achievement
	To maintain a level of 80% awareness of the independence of the Police Ombudsman.	90% achievement	92% achievement
	To maintain a level of 80% confidence that the Police Ombudsman for Northern Ireland deals with complaints in an impartial way.	68% achievement	76% achievement
	To maintain a level of 80% of respondents who think that that they would be treated fairly by the Office if they made a complaint about the police.	75% achievement	83% achievement
	To maintain a level of 70% of complainants to feel that they have been treated fairly by staff in the Office.	61% achievement	57% achievement
	To maintain a level of at least 70% of police officers subject of investigation to feel that they have been treated fairly by staff in the Office.	79% achievement	79% achievement
<b>Develop and Implement Standards for the services we provide</b>	<b>Maintain or improve performance against the Service Charter</b>		
	<b>Police Officers</b>		
	- thought they were treated with respect	88% achievement	91% achievement
	- thought staff were easy to understand	88% achievement	88% achievement
	- thought staff were knowledgeable	77% achievement	74% achievement
	- satisfied with the manner in which they were treated	50% achievement	53% achievement
	- thought their complaint was dealt with independently	80% achievement	78% achievement
<b>Complainants</b>			
- thought they were treated with respect	73% achievement	73% achievement	
- thought staff were easy to understand	80% achievement	80% achievement	
- thought staff were knowledgeable	60% achievement	64% achievement	
- satisfied with the manner their complaint was treated	38% achievement	23% achievement	
- thought their complaint was dealt with independently	40% achievement	28% achievement	
	The number of complaints about the Office to be no more than in 2020/21	87 complaints received	101 complaints received
<b>Focus Efforts in Improving Policing</b>	Continue to work with PSNI and NIPB in identifying how many recommendations have impacted on policing.	50 recommendations made	7 recommendations made

Note: The statistics on complaints and allegations included in this report are taken from a live system and may be subject to future revisions. This means that the total number of complaints and allegations may change slightly from those published in previous Annual Reports or Statistical Bulletins. Revisions can be made for a number of reasons but are mainly due to more information coming to light during the natural course of the Office's work and the system being updated accordingly. Further information may be found in the Annual Statistical Bulletin which is published on our website.

### Key Issues and Risks facing the Office

Within the executive processes of the Office, there is an embedded corporate approach to risk management. The risk register is reviewed by Senior Management Team (SMT) on a regular basis making the risk register a dynamic document and is included as a standing item on all SMT agendas. Directors consider signs or warning of risks, examine existing controls to reduce or manage risks and if necessary take additional action.

In addition the Audit and Risk Committee consider the Risk Register at each quarterly meeting. Further information in relation to risk management is contained in the Governance Statement at pages 43 to 49.

There were three key strategic risks facing the Office during 2021/22. These were:

- a risk that the budget allocated to the Office would be insufficient for the Office to function effectively in the delivery of its statutory duties and that any further reduction would undermine the capability and capacity of the Office to undertake its statutory functions;
- a risk around the uncertainty surrounding the establishment of future arrangements for dealing with the past in Northern Ireland leading to issues including higher staff turnover in the History Directorate, uncertainty and reduced morale for those permanent staff currently working in the History Directorate and risk of adverse criticism if the Office fails to make effective use of additional resources provided in year;
- a risk that further delay in the publication of public statements in relation to Historic investigations may result in adverse criticism and legal challenge.

### Explanation of the adoption of the Going Concern basis

The Office draws cash resource from the DoJ on the basis of need to pay and not as costs are accrued. Consequently, at the end of the financial year the Office had net current liabilities of £382,008 (£479,105 for year ended 31 March 2021). It is considered appropriate to adopt a going concern basis for the preparation of the financial statements as the Office is financed through Grant in Aid from the DoJ which draws its fund from the Consolidated Fund. Therefore, there is no anticipated liquidity risk in respect of the liabilities due in future years.

### Summary of Performance and Forward Look

The Office established an Annual Business Plan for 2020/21 as the first year of a four year Corporate Plan. The four key aims in the four year Corporate Plan and in the Annual Business Plan were:

- to provide a high quality complaints and investigation service which is fair to all parties reflecting human rights standards;
- to increase transparency in decision making in relation to police complaints, referrals and investigations;
- to work with criminal justice stakeholders to ensure our recommendations and research reports impact on policing policy, standards and practices; and
- to be ethical and accountable in our service delivery and use of resources.

The Performance Analysis section provides more detail on how the Office has performed against each of these key aims during the financial year.

Table 1 provides an overview of the key service commitments derived from the annual business plan for the 2021/22 financial year. Further detailed narrative is included in the Performance Analysis section of this report on pages 15 to 39.

Looking forward, the Office has drafted an Annual Business Plan for the year ended 31 March 2023 which is the third year of a four year Corporate Plan from 2020/21 to 2023/24.

The recent introduction of the Northern Ireland Troubles (Legacy and Reconciliation) Bill on 17 May 2022 may significantly impact the work of the Office. Work is now underway to plan for the impact of the ending of Historic Investigations across the Office whilst seeking to ensure effective delivery of this important work until the statutory duty to do so ceases.

### **Forward Look Financial Position**

Following the resignation of the First Minister and the subsequent lack of an Executive, a Budget for 2022-23 could not be finalised. The Finance Minister wrote to departments to set out a way forward in the absence of an Executive to agree a Budget. This process involved the Department of Finance issuing departments with contingency planning envelopes for the 2022-23 financial year. These envelopes provided departments with an assessment of the minimum funding they could reasonably expect for 2022-23 and allowed departments to plan for expenditure until such times as a Budget could be agreed.



## Performance Analysis

### Operational Performance

Investigations by the Office are commenced on receipt of complaints from members of the public and referrals from the Chief Constable of the PSNI, Director of Public Prosecutions, Policing Board or the Department of Justice. The Police Ombudsman also has a statutory 'own motion' power to commence investigations. Investigations are conducted by either the Current or Historic Directorates. The Current Investigations Directorate investigates matters that have occurred within 12 months of the subject of complaint or referral. An additional statutory gateway allows the Police Ombudsman to investigate 'grave or exceptional' matters that occurred more than 12 months previously. The Historic Investigations Directorate investigates complaints and referrals relating to serious incidents directly relevant to the 'Troubles' in Northern Ireland between 1968 and the Good Friday Agreement on 12 April 1998.

During 2021/22 the operational performance of the Office continued to be affected by the Covid-19 pandemic and associated restrictions and guidance issued by the Northern Ireland Assembly. The impact of the health emergency was, however, somewhat mitigated by the introduction of a remote working capability, delivered through 'on boarding' to IT Assist (Confidential) ITAC. This equips operational staff with laptops through which they can access casework. The continued development of remote working practices in conjunction with this remote working capability was critical in resuming a measure of normal service.

#### *Current Investigation Directorate*

The Office received 2,950 complaints during 2021/22, representing an increase of 17% when compared with 2019/20 and 18% against 2020/21, when 2,522 and 2,498 complaints were received respectively. The Office has not seen this level of complaints against police officers since 2015/16 when 3,042 were received. Complaints arising from enforcement of Covid-19 Regulations were less of a factor during 2021/22 than the previous year. There was, however, a significant increase in allegations relating to failures in duty by police officers, most often associated with the conduct of investigations and incident responses. A notable trend was the increasing complexity of complaints, as reflected in the number allegations made within complaints.

The Chief Constable made 21 referrals to the Office during 2020/21, three of which related to the use of Spit Hood and Bite Guards. This compared to four referrals during 2020/21 and one during 2019/20. The Police Ombudsman exercised the power to commence an 'own motion' investigation on 12 seven occasions during the year as compared to seven occasions during 2020/21. One of the 'own motion' investigations arose from the use of Spit Hood and Bite Guards. There were no referrals from the Director of Public Prosecutions during 2021/22.

Investigations undertaken by the Current Investigations Directorate are categorised as A, B or C, dependent on the nature and complexity of the matters involved:

- Category A generally involve loss of life or serious injury, sexual assault, statutory referrals and other serious matters and are usually allocated to a Significant Cases Teams for investigation;
- Category B casework relates to complaints involving physical injury, theft or fraud, discriminatory behaviour, serious neglect of duty associated with the conduct of criminal investigations and/or court proceedings and improper disclosure of information. These complaints are normally dealt with by the Core Investigation Team; and
- Category C investigations are concerned with allegations such as incivility, less serious breaches of police procedure, use of excessive force by police not accompanied by significant injury. This casework is normally retained for investigation by the Initial Complaints and Investigation Team.

The 2016 Police (Conduct) Regulations (Northern Ireland) enable the Police Ombudsman to make recommendations to the PSNI in relation to misconduct and/or performance matters. These include, recommendations that police officers appear before a 'misconduct meeting' or in respect of more serious misconduct, a 'misconduct hearing'.

In respect of disciplinary recommendations, during 2021/22 the Police Ombudsman made recommendations to the PSNI for 13 misconduct hearings and 45 misconduct meetings. A total of 105 recommendations were made in relation to performance matters. The number of misconduct and performance recommendations saw a significant increase during 2021/22 when compared to the previous year during which recommendations were made for five misconduct hearings, 24 misconduct meetings and 33 performance related matters.

### Case Study

#### POLICE OMBUDSMAN CLEARS OFFICER OF "KAMIKAZE" DRIVING CLAIM

An investigation by the Police Ombudsman's Office has cleared the driver of a police Land Rover of claims that he performed a "kamikaze" driving manoeuvre in Dundonald in July 2020. A motorist had contacted police to report that the Land Rover had been travelling in the bus lane towards Newtownards and pulled across both inbound and outbound carriageways without stopping until it reached Dundonald police station. The complainant claimed that the Land Rover had "undertaken" him while being driven "illegally" in the bus lane in excess of the local 30mph speed limit. Police referred the complaint to the Police Ombudsman's Office for independent investigation.

The Police Ombudsman investigation obtained information from the vehicle's data recorder which contradicted the claims showing that while crossing the carriageway to pull into Dundonald Police Station, the vehicle's speed had gradually reduced from 30mph to a stop while it waited to cross the oncoming carriageway. It then accelerated to 8mph before coming to a stop at the station gates.

The investigation also examined information about the vehicle's speed before the manoeuvre which found that while the Land Rover had on occasion marginally exceeded the speed limit, it had not at any stage reached a speed which would have justified the issuing of a fixed penalty notice. Further enquiries established that traffic legislation permitted the use of bus lanes by police vehicles. Having reviewed all the evidence, the complaint was not be upheld.

### Case Study

#### FORMER POLICE OFFICER JAILED FOR SEXUAL MISCONDUCT FOLLOWING POLICE OMBUDSMAN INVESTIGATION

A criminal investigation by the Police Ombudsman resulted in a police officer being dismissed from the service and sentenced to two years' imprisonment.

Former Constable Mark Goddard met a vulnerable woman through the course of his professional duties and commenced an unethical sexual relationship with her. Constable Goddard's conduct was referred to the Police Ombudsman by the Chief Constable after other police officers made internal complaints about his exploitative sexual relationship. Police Ombudsman investigators arrested Constable Goddard and seized his phone on which thousands of messages to the vulnerable woman were identified and reviewed as part of the highly sensitive investigation.

The Police Ombudsman investigation identified significant evidence of criminal conduct on the part of Constable Goddard. He was interviewed under criminal caution for the offence of Misconduct in a Public Office and a file of evidence was sent to the PPS who determined that the evidential test for a criminal prosecution had been met. The judge in his trial described his conduct as 'a gross breach of trust.'

This was the first time that a Police Ombudsman investigation had resulted in a police officer being sentenced to prison.

This investigation has preceded a significant rise in complaints to the Police Ombudsman of sexual misconduct by police officers, many of which remain under investigation.

On 28 occasions during 2021/22 the Office recommended to the Public Prosecution Service that a police officer be prosecuted.

The Office forwarded a total of 50 policy recommendations to Police during 2021/22 compared to seven during 2020/21. Six of these policy recommendations were categorised as 'strategic' and 44 were of an 'operational' nature. To date the PSNI have accepted three of the strategic policy recommendations, including one related to the provision of regular reports by the Chief Constable to the Policing Board on strategic engagement with the Black, Asian and Minority Ethnic communities of Northern Ireland.

The PSNI have also accepted 20 of the 'operational' recommendations, including those arising from the Office's report on the PSNI's use of Spit Hoods and Bite Guards.

#### *Historic Investigation Directorate*

As at 31 March 2022 the Police Ombudsman had a caseload of 455 Historic complaints and referrals of which 45 were received by the Office during 2021/22. Of this casework, 163 matters were subject of active investigation while the remainder awaited commencement of enquiries.

During the course of 2021/22 the Office published a number of public statements relating to historic matters. These investigations concerned deaths attributed to the discharge of firearms by police officers during August 1969; allegations associated with the 1992 murder of a police officer and attempted murder of another by the IRA at Newry; the circumstances of the 1993 murder of a young man by loyalists in West Belfast, and policing associated with the preventability and investigation of certain murders attributed to the UDA/UFF in south Belfast and the north west of Northern Ireland, mainly during the 1990s.

A significant number of investigations relating to historic casework were also progressed during 2021/22, including a complex matter in which more than 50 complaints relating to alleged conspiracies between members of the RUC and the 'Glennane Gang'/mid-Ulster UVF are consolidated. Files of evidence concerning a number of the incidents examined by this investigation were also forwarded to the PPS.

#### Performance against Business Plan

As outlined above the Office had an Annual Business Plan for the year ended 31 March 2022 set within the context of a four year Corporate Plan for the period 2020/21 to 2023/24.

#### Case Study

##### POLICE OFFICER DISCIPLINED FOR TAKING NO ACTION FOLLOWING DRUGS FIND

A police officer has been disciplined after a Police Ombudsman investigation found that he took no action after discovering drugs during an incident in east Belfast during which Taser was used. The officer found suspected cannabis in a kitchen drawer while looking for a tea towel to help stem blood from a mouth injury sustained by a woman when she fell after being Tasered. Police had gone to the woman's home after receiving a call reporting concern for her safety in January 2019. She answered the door with a large kitchen knife in each hand. After holding a knife to her throat, the woman then pressed a blade against her stomach, at which Taser was used to prevent her causing serious injury. Police Ombudsman investigators examined video footage of the incident captured by a number of officers using body-worn video cameras.

The use of Taser was found to have been necessary and justified. However, the footage also captured an officer opening a kitchen drawer to find two clear bags containing what appeared to be cannabis. The officer lifted the bags out of the drawer and examined them, before placing them back and closing the drawer but made no mention of the find in his police notebook. He also failed to record it on a post incident report form and made no mention of it to colleagues during a debrief. When interviewed by a Police Ombudsman investigator, he said he had been preoccupied with treating the woman's injuries and trying to keep her calm, and had simply forgotten. After learning about the suspected drugs find, police searched the woman's house and found cannabis leaves and cultivation equipment.

It was recommended that the officer should be disciplined for failing to take measures to bring an offender to justice. The recommendation was accepted and acted upon by the PSNI. As required, a file was also submitted to the Public Prosecution Service, which directed that the officer should not be prosecuted.

### Case Study

#### POLICE OFFICER “ABUSED POSITION” OVER TRAFFIC COLLISION

A police officer abused his position by producing his police warrant card while confronting a driver about a traffic collision, a Police Ombudsman investigation has found. The driver complained that the officer had tried to “bully” him into admitting liability for a collision involving the officer’s father.

The complainant accused the officer of having acted in an “aggressive and intimidating” way and threatening to have him arrested for dangerous driving if he did not admit liability. He said the officer also referred to a previous traffic incident in which he had been involved. When a Police Ombudsman investigator contacted the PSNI about the incident, the officer’s supervisor confirmed that the officer had already spoken to him about the incident. He said the officer accepted that it had been inappropriate to have produced his warrant card during the exchange – effectively placing himself on duty. The supervisor then told him not to make any further contact with the man.

Despite this, the officer visited the man again the following day, stating that he did so to apologise for any alarm he had caused by identifying himself as a police officer. When asked about the incident by Police Ombudsman investigators, the officer denied that he had threatened to have the man arrested or had acted aggressively. He also denied having inappropriately accessed information about the driver or collision on police systems and police logs viewed contained no evidence that he had done so.

However, the Police Ombudsman, Mrs Marie Anderson, concluded that by placing himself on duty while dealing with a private matter, the officer had abused his professional position. She recommended that the officer be disciplined. Decisions on whether to initiate disciplinary proceedings are a matter for the PSNI’s Professional Standards Department. As the officer had been previously dealt with by police after admitting what he had done to his supervisor, no further action was taken by the PSNI.

The Annual Business Plan set out the following four key aims;

1. to provide a high quality complaints and investigation service which is fair to all parties reflecting human rights standards;
2. to increase transparency in decision making in relation to police complaints, referrals and investigations;
3. to work with criminal justice stakeholders to ensure our recommendations and research reports impact on policing policy, standards and practices; and
4. to be ethical and accountable in our service delivery and use of resources.

These key aims were established by the Police Ombudsman in conjunction with the SMT along with indicators and targets to underpin the key aims. Progress was reviewed throughout the year and where necessary steps were taken both to maintain performance and to focus effort on those targets requiring attention. Reports were also provided to the DoJ Accounting Officer through the governance arrangements between the Office and the Sponsor Department, Policing Policy and Strategy Division.

## Key Aim 1

### **To provide a high quality complaints and investigations service, fair to all parties reflecting human rights standards in order to hold the police to account**

During 2021/22 this Key Aim 1 was underpinned by a suite of performance indicators designed to address the effects of the Covid-19 health emergency.

Two of the principal targets were to implement a 'backlog strategy' to address operational pressures which had arisen from Covid-19 and to establish operational procedures to best utilise digital technology in complaints assessment and investigation.

In April 2021 investigators were provided with the ability to work remotely, accessing casework, through the use of IT Assist (Confidential) laptop computers. This was the first time such a capability could be made available to our investigators. Unlike during 2020/21, when the Office had been placed in a position where, due to the impact the health emergency and associated restrictions, certain investigations had to be prioritised, the introduction of effective 'remote working' was an important factor in re-establishing momentum across all investigations.

The use of secure IT platforms by Police Ombudsman investigators to conduct interviews and meetings and electronically access PSNI material, such as body worn video, continued to evolve during 2021 and have a positive effect on the efficiency with which investigations can be conducted.

The impact of Covid-19 and associated 'lockdowns' and absence of a capability to work remotely had resulted in accrual of casework across the organisation, peaking at 1,418 cases in July 2020. At the beginning of the year the Office set a target to reduce its overall caseload from 1,312 to 1,180 cases by the end of 2021/22 with underpinning targets assigned to individual functional areas.

The Police Ombudsman's two Significant Cases Teams investigate the most serious (Category A) matters received by the Office. Both of these teams were tasked with reducing their caseloads by 10% from a total of 71 investigations to 64 by 31 March 2022. They finished the year with a combined caseload of 67.

The Core Investigation Team, which generally investigates Category B matters, was set the target of reducing their caseload by 15% from 262 cases to 223 by the end of the year. It finished the year with a caseload of 232.

The Initial Complaints Team, which receives and assesses all complaints before allocating for investigation as well as investigating less serious (Category C) allegations, was set the target of reducing their caseload by 25% from 464 to 350 or below. This team finished the year with a caseload of 415.

Although there was significant success in reducing the overall caseload, the target was not quite achieved, the organisation finishing the year with 1230 cases, including 455 historic/legacy matters.

**“Well pleased with the way everything was dealt with. Thank you”**

**Complainant**

This is attributable not only to the residual effects of Covid-19 but also to a 17% increase in complaints, largely of Category C matters, made against police officers during 2021/22 when compared to the previous year. The Police Ombudsman received 2,950 complaints during 2021/22, the highest number since 2015/16 when 3,042 were received.

In order to make the conduct and findings of a range of significant investigations available to the scrutiny of stakeholders and the public and comply with certain statutory requirements, the Office established targets for publication of six public statements relating to historic investigations and six public statements or Regulation 20 reports relating to Category A Current investigations.

By the end of the year the Police Ombudsman had published five significant public statements concerning historic matters and six public statements or Regulations 20 reports relating to Category A Current investigations.

**“I find the Ombudsman fair in their processes”**

**Police Officer**

Investigations underpinning the public statements relating to historic matters included those relating to fatalities attributed to the actions of police officers in 1969 during public disorder in Belfast and the conduct of police officers prior in respect of the preventability and investigation of numerous murders in South Belfast and the North West of Northern Ireland during the late 1980s and 1990s for which the UDA/UFF are believed to have been responsible.

Consistent with targets set at the beginning of 2021/22, the Current Directorate was also successful in completing six Category A investigations.

Although not finalised by the end of the year under review, the Historic Investigations Directorate advanced six additional investigations to near completion. It also continues to progress a major investigation within which are consolidated more than 50 complaints relating to in excess of 100 murders which occurred during the 1970s. It is anticipated that this investigation, in relation to which number of files are with the Public Prosecution Service, will be completed during 2022/23.

The Historic Investigations Directorate maintained its ‘Initial Prioritisation and Assessment Group’ (IPAG) as a result of which it achieved a target for completion of 85% of IPAG processes in respect of historical matters within eight weeks of receipt of complaints.

In order to ensure continuous improvement in the quality and effectiveness of the Police Ombudsman's investigations, targets were set to develop a revised agenda and programme of work for the organisation's 'Quality and Innovation Committee' (QIC) and to complete a major revision of our investigation manual framed on a human rights approach. Revision of the investigation manual was completed by 31 March 2022 as was a new agenda for the QIC. Dip sampling and thematic reviews of investigations also re-commenced.

In accordance with the related key performance indicator, during the course of 2021/22 the Office developed a stakeholder engagement strategy with a view to improving access to the police complaints systems for young and vulnerable persons. The Northern Ireland Youth Forum is now assisting with facilitation of workshops and engagement with a range of young people. This will inform how the strategy is developed and delivered during 2022/23.

**"As much as I agree with the need for oversight of police officers, the system is too easy for people to make unfounded, fabricated and manufactured complaints against police officers, with no avenue for recourse against the complainant..."**

**Police Officer**



## Key Aim 2

### To increase the transparency in decision making when dealing with complaints, referred matters, investigations and their outcomes

The Police Ombudsman is committed to transparency in processes associated with the commencement, conduct and outcomes of investigations within the context of the governing statutory framework. The Police Ombudsman set a number of targets in relation to this Key Aim which focussed on creating policies and processes which would increase the transparency of the office and how it makes information about the work of the Police Ombudsman available to the public.

To ensure that the Office is following best practice and providing responses to Freedom of Information requests in an appropriate and timely manner, a target to *review the Office's publication scheme under the Freedom of Information Act* has been achieved and the scheme has been updated.

A priority for the Police Ombudsman is to measure and demonstrate the effectiveness of the Office in affecting change within policing practices and delivering better policing outcomes for complainants. A target was set to pilot a Lessons Learned report on the outcome of complaints including the publication of strategic recommendations together with responses provided. Whilst this pilot report was not completed in year, significant work has progressed in developing this report for publication.

A target to *ensure that we give full and adequate reasons for all our decisions* which was achieved. Templates have now been developed for use within the Current Directorate.

In order to demonstrate the effectiveness of the office in changing police policies and processes through its recommendations, a target was set to *develop a recommendations template for action by PSNI and reporting to the NI Policing Board*. A format of drafting and presenting policy recommendations for police in a consistent manner, based on SMART (specific, measurable, achievable, realistic and time-bound) objectives has been developed and implemented across the Current Directorate. This format will allow the Ombudsman to demonstrate how effective her recommendations have been in improving police practices.

**"I was very satisfied with this service. Staff were easy to get in contact with, my options were explained to me clearly, my complaint was responded to very quickly"**

**Complainant**

## Key Aim 3

### To collaborate with criminal justice partners to ensure recommendations and research reports impact on policing policy, standards and practice.

During 2021/22 the Police Ombudsman continued to progress targets to develop a culture of collaboration and information sharing across criminal justice agencies to ensure that reports and recommendations affect change in policing policy, standards and practice.

These targets included participation in the DoJ stocktake exercise on police accountability. The Office developed a public facing publication of her Five Year Review recommendations for the purposes of engaging with key stakeholders and informing the public of her recommendations. The publication outlined the reasons why the Ombudsman developed her recommendations and provided examples of how the changes to the statutory functions of the Office would impact on investigating complaints about police conduct. The Police Ombudsman engaged with key stakeholders across a diverse range of communities and perspectives to explain her recommendations, to answer questions from stakeholders and to build consensus. The Police Ombudsman completed this engagement process with stakeholders before the Department of Justice commenced its ongoing process of consultation on the Minister's stock take exercise on police accountability. Further discussion on the outcome of the consultation and next steps will be progressed in the 2022/23 year.

In order to embed collaborative practices and to learn from the experiences of relevant stakeholders, a target was set to *participate in police oversight and ombudsman networks to identify cross-jurisdictional issues and good practice*. This target has been achieved and the Police Ombudsman has participated in a number of Strategic Oversight Group meeting, attended the Ombudsman Association conference and meetings and presented at the Independent Police Complaints Authority Network in December 2021. In March 2022 the Ombudsman presented at a conference in Dublin on policing reforms. This was attended by police officers North and South of the border.

To ensure that information is shared in an effective and timely manner across criminal justice and policing oversight agencies, a target was set to *develop information sharing protocols with key stakeholders*. *MOUs have been agreed and signed with Operation Kenova, the Public Prosecution Service and the Information Commissioner's Office.*

## Key Aim 4

### To be accountable and ethical in the delivery of our service and use of public funds

One of the key targets under this Aim was to ensure successful on boarding to ITAC during 2021/22. This was achieved in April 2022 and as noted above represented one of the most significant changes to our IT infrastructure from when the Office was first established.

A target was also set to further develop arrangements to ensure effective new ways of working post Covid-19 including home-working where appropriate. Through our on boarding to ITAC this enabled effective and secure remote working for many staff. The Office is continuing to develop its plans as to how to establish these new ways of working in a more formal context within a Hybrid Working Policy that will set a framework for a new way of working as we move forwards, designed to ensure effective and efficient work that meets the needs of the public, the Office and staff.

The availability of appropriate funding for the work of the Police Ombudsman, particularly with respect to historic investigations, has been a longstanding strategic challenge for the organisation. The Office had a target for 2021/22 *to secure adequate funding for our work through the development of business cases for departmental approval*. In late May 2021, the Office secured DoJ approval and funding for additional resources to support historic investigations. This was accompanied by an indication that core funding would remain at a level similar to that of 2020/21. Recruitment for additional staff to the Historic Directorate within this new funding was progressed following its confirmation, however the Office faced significant challenges in recruitment despite a

number of recruitment exercises. This resulted in easement back in year of much of this additional resource. There has been ongoing effort to recruit to these posts throughout 2021/22 so that work can progress on new Historic cases as quickly as possible.

A target for the year included *maintaining a project board to ensure a revised Case Management System is developed and procured*. A project board meets monthly headed by the Senior Director of Investigation as Senior Responsible User. A project manager has been appointed and a market engagement exercise undertaken. An external consultant has been engaged to work with the Office on developing a procurement specification.

Regarding a target to *embed the new Complaints handling Procedure and support the newly appointed independent assessor of complaints*, the new complaints procedure was operational throughout 2021/22 and has now been embedded. Further, although no matter has yet been referred as a stage 3 complaint to the Independent Assessor, information in respect of all customer complaints for the 2021/22 year have now been shared with the independent assessor.

The target to maintain sickness absence within 4% has not been met, sickness absence for the year was 6.0%. Like many other organisations the Office has experienced a significant increase in the levels of sickness absence over the last year. Further information on this is included in the remuneration and staff report.

**“Investigator from [the Police Ombudsman’s Office] was very courteous to myself advising me of what he had done and what still needed done. Made me feel at ease about the whole thing and treated me with respect”**

**Police Officer**

### Surveys

The Office has a statutory objective to secure the confidence of the public and the police through the efficiency, effectiveness and independence of the police complaints system that it provides. As part of our programme of continuous improvement, the Office commissions regular surveys of those who have made a complaint to the Office, officers who have been subject of complaint and the public in general.

### Public Attitudes towards the Office

Each year the Office commissions an annual survey of public awareness of the police complaints system. Results from the 2021/22 survey indicate that public awareness remains at a high level.

90% of respondents were aware of the Police Ombudsman. Of those respondents that had heard of the Police Ombudsman, 90% knew that the Office was independent of the police and 68% were either fairly confident or very confident that complaints are dealt with in an impartial way. In addition, 75% of respondents believed that the Police Ombudsman would help ensure that police in Northern Ireland do a good job.

### Police Officer Satisfaction

The Police Officer Satisfaction Survey enables police officers who were subject to investigation by the Police Ombudsman’s Office to express their views on the overall service provided by the Office.

The percentage of officers who felt that they had been treated fairly and with respect was high at 79% and 88% respectively.

Whilst it should be noted that there were other positive messages from the survey in that 88% of officers felt that staff were easy to understand and 74% felt that staff were knowledgeable there is remains work to be done to explore the reasons for the levels of dissatisfaction with the service provided. The survey results showed that 54% of officers were dissatisfied with the overall time to resolve the complaint and 50% of officers were dissatisfied with the frequency of progress updates.

**“I was definitely treated fairly and impartially. Staff were respectful at all times. I feel the investigation was a prolonged process....”**

**Police Officer**

**“Complaints are made but when it is shown that it was made maliciously nothing happens the person making the complaint”**

**Police Officer**

### Complainant Satisfaction

At the end of each month, for all complaints which have reached their final conclusion a questionnaire is sent out to the person who made the complaint.

The results at the end of 2021/22, showed that 77% of complainants thought they had been treated with respect by the member of staff they had been dealing with and 72% thought staff were easy to understand.

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However 40% thought their complaint was dealt with independently and 38% were satisfied with the manner in which their complaint was treated. Whilst we accept that the outcome of an investigation may impact the level of satisfaction with that investigation, there is further work to be done to explore the reasons for the levels of dissatisfaction.

**“I have complete confidence in the service provided and would (hopefully I will have no need to!) not hesitate to use again”**

**Complainant**

**“Pointless. It’s obvious that this independent group doesn’t really listen to the complaint. It was a complete waste of time”**

**Complainant**

## Our Values and Service Charter

The Office has developed a set of Values and a Service Charter.

Both are important in that they underpin the way the Office operates and set a standard for how all staff are expected to work.

### Values

Our Values reflect how we intend to treat those who use our services and each other by being;

- Independent
- Impartial
- Accountable
- Respectful and professional

### Service Charter

The Service Charter derives from our Values.

The Charter makes a number of very clear statements about the service the Office seeks to provide;

#### *Being Independent*

- *We will investigate complaints free from any influence other than the evidence we have before us*

#### *Being Impartial*

- *We will treat people with integrity and fairness*

#### *Being Accountable*

- *We will do what we say we will and we will explain our findings clearly and fully*

#### *Being respectful and professional*

- *We will treat people with respect and be professional at all times.*

### Measuring success

We measure how well we do by asking people who use the service.

The following are examples of the questions, drawn from the Service Charter, which we now ask in measuring our performance.

- *We ask if staff treated respondents with respect and fairness*
- *We ask if they felt staff were knowledgeable and easily understood*
- *We ask respondents how clearly the complaints process was explained to them and how often they were updated*
- *We ask for their views on the quality of our correspondence and on the manner in which we treated their complaint.*
- *We ask them for their views on the time it took us to deal with the complaint*
- *We ask if they felt we dealt with the complaint independently*
- *We ask if they were satisfied with the way we handled the complaint*

**"I was treated with respect and dignity"**

**Complainant**

**"I personally haven't and don't have an issue with PONI. They have always been respectful and thorough"**

**Police Officer**

### Customer Complaints about the Office

The Office of the Police Ombudsman implemented a revised Customer Complaints Policy on 1 April 2021. This policy defines a customer complaint as “An expression of dissatisfaction about the behaviour of our staff, service provided or administration of your complaint but excluding the outcome of an investigation or resolution process.” The policy further states that “An expression of dissatisfaction with the outcome of an investigation or resolution process does not constitute a customer complaint within the definition of this policy. There is no statutory review or appeal mechanism within the Police (Northern Ireland) Act 1998 for decisions taken by the Police Ombudsman to be reviewed. A complaint outcome once an investigation has been closed will therefore not be reviewed. The exception to this is that a matter may be re-opened where there is new information which was not reasonably available to the investigator which may have a material effect on the outcome of an investigation. If you are dissatisfied with the outcome of an investigation you are entitled to seek judicial review proceedings.”

During 2021/22, 87 customer complaints were received. Of these complaints: 33 were about staff members; 43 related to how investigations were conducted/procedural matters; 11 related to other matters (e.g. delays; statutory duty of the Office). In relation to the 33 complaints about staff: 14 were not upheld; 10 were upheld; and 9 were still ongoing at the end of the year. In relation to the 43: 19 were not upheld; 13 were upheld; and 11 were still ongoing at the end of the year. In relation to the 11 other matters 5 were not upheld, 2 were upheld and 4 were still ongoing. Overall of the 87 customer complaints received, 6 were from a police officer/Police Federation Representative/retired police officer.

A comparison with the number of complaints received in previous years is not meaningful due to the disruption to working practices associated with the Covid-19 pandemic and the fact that the previous customer complaints regime included complaints about the dissatisfaction with the outcome of an investigation.

Information on the Office’s Customer Complaint policy is available on our website [www.policeombudsman.org](http://www.policeombudsman.org).

### Equality Monitoring of Complainants

The Office continues to monitor the profile of those who use its services. This is based on age, gender, religious belief, race or ethnic grouping, country of birth, marital status, disability, employment, having dependants, political opinion and sexual orientation.

During 2021/22, 61% of the complaints received were from males and 39% from females. The age profile shows that 11% of complaints received were from a person aged under 18, just over a fifth were received from a person aged 25 to 34, almost a quarter from a person aged 35 to 44 and just over a fifth from a person aged 45 to 54. The community background question shows 45% of complaints received were from a Protestant community background and 36% from a Catholic community background. The remaining 19% indicated that they were from neither a Catholic or Protestant community background. Just over two fifths (42%) of complainants self-reported having a disability.

A detailed breakdown of statistics relating to equality monitoring, as well as complainant/police officer satisfaction levels and public attitudes towards the Office can be found on the Police Ombudsman’s website.

## Legal Services

Commitments and obligations of the Legal Directorate during the year were significantly impacted by the Covid-19 pandemic. The proposed Legacy Inquest Series that had been due to commence in April 2020 was considerably delayed. Inquests that the Office was scheduled to be involved in, did not progress to hearing during the year. Work continued however to prepare for these inquests and to meet the obligations on the Office as a Disclosure Provider. This work is supported by a newly established Legacy Disclosure team within the Office, the role of which is to collate, consider and schedule potentially relevant material relating to these Inquests within appropriate timescales.

A collaborative approach has been adopted to redaction of the documentation between the Office, the PSNI and the Coroner's Service in an effort to make this difficult and protracted task as effective as possible.

In June 2020, the Court of Appeal gave judgement in a Judicial Review by NI Retired Police Officers Association in relation to the powers of the Office. We welcome the clarity that this has provided. The Office continues to face significant challenges relating to progression of historic investigations. We are presently defending Judicial Review applications before the Court together with the Coroner's Office, the DoJ and the Secretary of State which relate to delay and infringement of the applicant's Article 2 rights.

### Case Study

#### NO EVIDENCE THAT POLICE BROKE MAN'S ANKLE

A Police Ombudsman investigation has found no evidence to support a man's claim that police attacked him and broke his ankle while he was regaining consciousness following a confrontation with door staff in Belfast. The man alleged that officers had either struck him with batons or jumped on his legs as he was coming round after striking his head on the ground during a scuffle with door staff. He said that as a result of police actions, he sustained a broken right ankle, cuts and bruising

He also alleged that he had suffered concussion and blamed this on police.

A Police Ombudsman investigator reviewed video footage of the incident which showed that the complainant had not been struck by police at any time during the incident. Instead, he was fully conscious and threatening police, who were trying to restrain him. It also showed him kicking and punching at door staff during an earlier confrontation with door staff during which he claimed to have hit his head. Two members of the public described the complainant as having been "totally uncontrollable" and "struggling constantly" with police. They stated that officers had not struck him with batons or jumped on his legs, and added that he had accused door staff of breaking his leg before police arrived. A subsequent x-ray showed that he had not suffered a broken ankle as alleged.

The investigator also noted that a photo supplied by the complainant as evidence of the injuries allegedly caused by police, had also been given by him to police as evidence of injuries inflicted by door staff. The investigator concluded that the man's complaint should not be upheld given that all of the evidence contradicted his account.



**Case Study****NO EVIDENCE TO SUPPORT CLAIM THAT POLICE FAILED TO RETURN MAN'S MONEY**

An investigation by the Police Ombudsman's Office has found no evidence to support a complaint that police failed to return £250 to a man who had been arrested on suspicion of drugs offences. The money was among items removed from the man when he was detained in police custody in Co. Down following his arrest. His mother said her son's wallet had been empty when returned by police, and claimed that officers had told her they had seized the money in connection with their enquiries. When advised that the police custody record had been signed to acknowledge that the money had been returned, the woman claimed that the relevant signature had not been written by her son.

Enquiries were conducted with the police custody sergeant who dealt with the man's release and the officer who had arrested him. Both denied that police would have had any reason to retain the money in connection with their enquiries. They said it had been stored during his time in detention and returned to him on his release, as indicated by the custody record.

CCTV footage from the custody suite was not available by the time the woman made the complaint, and her son did not provide an account of what had happened. However, enquiries established that the signature relating to the return of the money had been made within minutes of other signatures on the custody record. The complainant confirmed she had been with her son at the time and had seen no one else signing the record. The investigator noted that the signatures on the record differed from one another – some contained an initial and a full surname, others only initials. The Police Ombudsman investigator also examined police records and found no reference to money having been retained by police. The Police Ombudsman, Mrs Marie Anderson, concluded that the evidence did not support the woman's claim that police had failed to return the money and did not uphold her.

The Office is also involved in a number of matters being considered by the High Court as Legacy Litigation.

There have also been challenges brought against current investigations of a procedural nature. One of these challenges relates to the referral of cases by the Chief Constable to the Office and judgment is awaited in that case. Another related to effect given to the human rights of police officers subject to a complaint of perjury.

The Office welcomes the clarification of the Court in matters statutory interpretation in relation to her investigation of a complaint of perjury and the legal requirement that she investigate all complaints about police officer conduct.

During the 2021/22 year, the Legal Directorate assisted the Police Ombudsman with addressing issues with stakeholders about statutory Five Year Review of legislation pertaining to the Office, detailing powers and functions.

This was a comprehensive review and it is hoped that legislative change and amendment will be progressed in due course following a consultation.

The Office remains subject to complex third party disclosure applications, in both historic and current cases. This is often a painstaking and time consuming exercise for proceedings in which the Office is not directly involved. The Office will continue to deal with these applications

in an effective and efficient manner however, where it appears that the information should be more appropriately sought from a direct party to the proceedings, the Office will make robust submissions in this regard.

The Office continues to assist and support the Coroner's Service in lengthy and complex current Inquests including where the deceased have died following contact with police.

### Case Study

#### **POLICE OMBUDSMAN REVIEW OF SPIT AND BITE GUARD DEPLOYMENTS IDENTIFIED CONCERNS AND AREAS FOR IMPROVEMENT**

Spit and Bite Guards were introduced to the PSNI as an operational decision by the Chief Constable at the beginning of the Covid-19 pandemic. To ensure oversight of this new use of force available to police officers, the Police Ombudsman conducted a review of all deployments of Spit and Bite Guards by PSNI officers.

The Police Ombudsman initially conducted a three month review from 25 January 2021 which was extended by a further three months and finished on 25 July 2021. During the review period, the Police Ombudsman was notified by police of every deployment of a Spit and Bite and her investigators considered the circumstances of the deployment and reviewed the Body Worn Video. The Police Ombudsman personally viewed the Body Worn Video of every deployment of a Spit and Bite Guard on a child or young person.

The Police Ombudsman's review identified that, for the most part, the deployments of Spit and Bite Guards were lawful and proportionate. However, the review also identified areas of concern including aggressive conduct by officers. The Police Ombudsman set out her concerns about the deployment of Spit and Bite Guards on children and young people in her report to the Policing Board and expressed her concerns about general conduct by police officers to the Chief Constable.

During the review period, the Police Ombudsman also issued 14 policy recommendations to PSNI regarding issues which had been identified in her review of the deployments. These recommendations were based on lessons learned by Police Ombudsman investigators who reviewed the Body Worn Video of each deployment and were developed to ensure that the policy and guidance for police officers allowed them to deploy Spit and Bite Guards, when necessary, in a safe, lawful and ethical manner

The full report can be found at [www.policeombudsman.org/media-releases/2021](http://www.policeombudsman.org/media-releases/2021)

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The Office is committed to assisting and supporting the Coroner's Service to fulfil its statutory functions in this regard.

### **Working with other Police Oversight Bodies**

The Police Ombudsman continues to engage and communicate with the policing oversight agencies in the rest of the United Kingdom (UK), Northern Ireland and the Republic of Ireland and seeks opportunities for shared learning and joint training events in the practices of civilian investigation and oversight of police with the Garda Síochána Ombudsman Commission (GSOC), the Independent Office for Police Conduct (IOPC) in England and Wales (formerly the Independent Police Complaints Commission and the Police Investigations and Review Commissioner for Scotland (PIRC)).

### **Media and Statistical work**

Independent research reflects that most people in Northern Ireland have heard of the work of the Office and that their main source of information has been material they have heard and read on television, radio and in newspapers. Recognising that the 'traditional' media remains a powerful means of providing people with information, the Office regularly provides outlets with information about our work. The Police Ombudsman in her forward has outlined many of the significant investigative findings which we published during the period and which attracted a lot of media coverage and public comment. The public statements on historic investigations published by the Ombudsman garnered significant media and public attention, as did her report on her review of the deployment of Spit and Bite Guards by police and her investigations into complaints of sexual misconduct on the part of police officers.

The Office is committed to being accountable and transparent in everything it does, including responding to requests from journalists and others in the public arena for information and clarity about our work.

Whilst we cannot always provide people with the information they want given the legal framework in which we operate, we ensure that no request for information goes unanswered. Last year the Office responded to several hundred requests from the media and staff from the Office, including the Police Ombudsman, were interviewed by journalists from both local, national and international media outlets.

Most of the statistics in this Annual Report were produced by a small Statistical Unit. During the year the Unit continued to streamline its work, seeking to make statistical information as clear and accessible as possible.

Although reports such as the Annual Statistical Bulletin are designed for consideration by the public, some are aimed at the particular needs of groups and organisations. The Office produces monthly and quarterly reports to the PSNI which provides them with regular information about trends and patterns in police complaints and helps identify any issues they may need to address. The Police Ombudsman meets regularly with the Chief Constable to discuss these trends and patterns. Reports to the Northern Ireland Policing Board give an outline of complaints received.

### Engaging with the people we serve

Although the coverage the Office gets in the media helps to keep the levels of public awareness high, it is also important that we also seek to increase people's understanding of the nature and scope of our role in independently investigating police conduct. Often the best way to do this is through face to face meetings when we are able to explain the services we provide and listen to any issues or concerns raised. During 2021/22 we held 49 such meetings.

A priority for the Office in 2021/22 was to engage with young people to understand why the Office receives fewer complaints from this population than other age groups. The Office has commissioned the Northern Ireland Youth Forum to conduct an engagement process with young people across Northern Ireland. In February 2022 the Police Ombudsman met a group of young people in her office to discuss the role of the Police Ombudsman and to hear about why they thought young people are not aware of the Office and its role in investigating complaints about police. In 2022/23, the Office will develop a youth engagement strategy based on the findings of this engagement process.

### Case Study

#### NO EVIDENCE TO SUPPORT CLAIM THAT POLICE FAILED TO RETURN MAN'S MONEY

An investigation by the Police Ombudsman's Office has found no evidence to support a complaint that police failed to return £250 to a man who had been arrested on suspicion of drugs offences. The money was among items removed from the man when he was detained in police custody in Co. Down following his arrest. His mother said her son's wallet had been empty when returned by police, and claimed that officers had told her they had seized the money in connection with their enquiries. When advised that the police custody record had been signed to acknowledge that the money had been returned, the woman claimed that the relevant signature had not been written by her son.

Enquiries were conducted with the police custody sergeant who dealt with the man's release and the officer who had arrested him. Both denied that police would have had any reason to retain the money in connection with their enquiries. They said it had been stored during his time in detention and returned to him on his release, as indicated by the custody record.

CCTV footage from the custody suite was not available by the time the woman made the complaint, and her son did not provide an account of what had happened. However, enquiries established that the signature relating to the return of the money had been made within minutes of other signatures on the custody record. The complainant confirmed she had been with her son at the time and had seen no one else signing the record. The investigator noted that the signatures on the record differed from one another – some contained an initial and a full surname, others only initials. The Police Ombudsman investigator also examined police records and found no reference to money having been retained by police. The Police Ombudsman, Mrs Marie Anderson, concluded that the evidence did not support the woman's claim that police had failed to return the money and did not uphold her.

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### Access to Information Requests

The Office regularly deals with requests for information from complainants, police officers and from the media as part of its normal business, it often receives requests from individuals and organisations under the Freedom of Information Act 2000 or the Data Protection Act 2018. The requests are dealt with separately. During 2021/22 we received more than 115 access to information requests. This represents an increase of 174% from the 42 requests in 2020/21.

In previous years, the largest proportion of requests for information were subject access requests from individuals who had either made a complaint to us or had been the subject of such a complaint.

During 2021/22 year, information requests were more evenly split between subject access requests from complainants and freedom of information requests from members of the public.

### Budgetary Framework

DoF is responsible for management of the NI Executive Budget process in line with a budgetary framework set by Treasury.

The total amount a department spends is referred to as the Total Managed Expenditure (TME); which is split into Departmental Expenditure Limit (DEL) and Annually Managed Expenditure (AME).

Treasury and DoF do not set firm AME budgets as AME expenditure is volatile or demand-led in a way that departments and arm's length bodies cannot control. The DoJ monitors AME forecasts closely and this facilitates reporting to DoF, who in turn report to Treasury.

As DEL budgets are understood and controllable, Treasury sets firm limits for DEL budgets for Whitehall Departments and Devolved Administrations at each Spending Review. The NI Executive, based on advice from the Finance Minister, will in turn agree a local Budget that will set DEL controls for Executive departments.

DEL budgets are classified into resource budgets (which include Non ring-fenced resource that pays for programme delivery and running costs and ring-fenced resource that covers Non-cash charges such as depreciation and impairment of assets) and capital budgets for spending on all other assets or investments.

Further detail on the Budgeting Framework can be found in the Consolidated Budgeting Guidance published by Treasury. <https://www.gov.uk/government/publications/consolidated-budgeting-guidance-2021-to-2022>.

The information contained within budgetary controls does not currently read directly to financial information presented in Financial Statements due to a number of misalignments. It is intended that the Executive's Review of Financial Process (RoFP) will help address these differences and improve transparency. RoFP is due to be implemented in 2022-23. Further information on the Northern Ireland Executive's Review of Financial Process can be found on the Northern Ireland Assembly website.

The Office's performance against Budgetary Control totals is set out in the table below.

	Final Plan 2021-22 £000	Provisional Outturn 2021-22 £000	Underspend / (Overspend) £000
<b>Resource DEL</b>			
<i>Non ring-fenced</i>	10,142	9,767	375
<i>Ring-fenced legacy</i>	498	389	109
<i>Ring-fenced Depreciation /Impairment</i>	450	178	272
<b>Capital DEL</b>			
<i>General Capital</i>	150	126	24
<b>Total DEL</b>	<b>11,240</b>	<b>10,460</b>	<b>780</b>
<b>AME</b>			
<i>AME Resource</i>	100	67	33
<i>AME Capital</i>			
<b>Total Managed Expenditure</b>	<b>11,340</b>	<b>10,527</b>	<b>813</b>

### Explanation of Variances

The £375k underspend in relation to Non ring-fenced DEL was mainly as a result of challenges of recruitment and backfill for staff vacancies during the year as well as a considerable underspend in legal fees which didn't materialise at the end of March. The £109k underspend in ring-fenced legacy was due to the inquests being delayed and challenges of recruiting staff. The Office anticipates a much closer alignment between outcome and final budget plan in the year ahead.

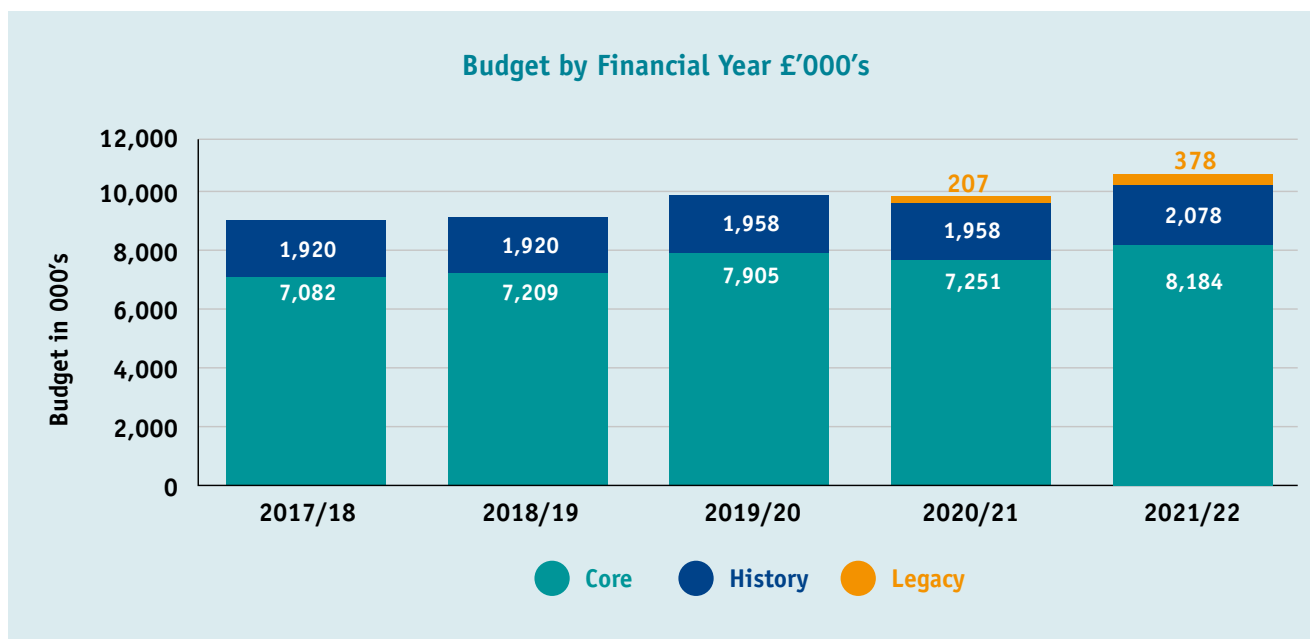
A large proportion of the Depreciation/Impairment DEL £272k cost related to the leasehold interest in the building. As this is calculated after the year end based on market conditions it is difficult to estimate with precision the extent of the DEL budget required for this which can lead to variances.

The £24k capital DEL variance relates to a planned capital IT upgrade which was unable to be procured within the year and which is carried over to 2022/23 financial year.

### Long Term Expenditure Trends

The Office as a Non Departmental Public Body is financed by public money. Therefore the overall context of reductions to budgets across the public sector as a whole have impacted on the resources available to the Office.

The chart below shows the total resource budget available year on year. For some years, the Office has resources for two distinct areas of work – those relating to Historical matters dating prior to April 1998 and those relating to current investigations and other significant matters from April 1998 onwards. In 2019/20 the Office received a budget including inflationary pressures and also a specific pressure for additional pension costs of £361k per annum. Although this may appear as a budgetary increase it was required in order to meet underlying costs increases – however, the stabilisation of the budget was welcome after successive years of reductions to budget where pay and price inflation costs were not provided. The £533k increase in core budget from 2020/21 to 2021/22 included £252k for on-boarding to IT Assist Confidential, £178k pay inflation and reflects success in bringing in more non-history staff.



In the year to 2020/21 the Office has received a small amount of funding to support the development of a small dedicated team for the purposes of supporting the Lord Chief Justice’s five year plan for legacy inquests. A similar amount was provided in 2021/22, alongside a small amount for legacy history. Recruitment for this work remains a priority in 2022/23.

The Office accepts a need for a degree of realism about the state of public finances however resourcing of the Office adequately to ensure it can operate effectively and efficiently must remain a key priority. The resourcing of the Office remains a key risk area in the Office’s risk register.

In relation to historic investigations the Office has been clear for some time that we have not had adequate resources to investigate those matters in a timely manner. The future arrangements for dealing with the past in Northern Ireland continue to be subject of much political discourse.

With the introduction of the Northern Ireland Troubles (Legacy and Reconciliation) Bill in May 2022, it is now anticipated that this work in the Office may cease. However, until such times as that may occur the responsibility remains to investigate those matters and the Office is committed to doing so.

**Financial Review**

The financial position at the end of the financial year is set out in the Statement of Comprehensive Net Expenditure and Statement of Financial Position on pages 69 and 70 respectively. The Office incurred net operating expenditure for the year of £10,367,057 (£9,817,054 for year ended 31 March 2021). These amounts include non-cash expenditure not included in resource budget figures in the paragraph above.

The table below shows the total net expenditure of the Office over the last three financial years.

	2021/22	2020/21	2019/20
<b>Income (note 3)</b>	<b>(39,914)</b>	<b>(39,914)</b>	<b>(34,147)</b>
<b>Expenditure</b>			
Staff Costs (note 5)	7,759,001	7,638,611	7,444,420
Other expenditure (note 6)	2,394,927	1,908,663	2,026,221
Other expenditure – non cash (note 6)	253,043	369,096	294,017
<b>Total Operating Expenditure for the year</b>	<b>10,406,971</b>	<b>9,916,370</b>	<b>9,764,658</b>
<b>Total Net Operating Expenditure for the year</b>	<b>10,367,057</b>	<b>9,817,054</b>	<b>9,730,511</b>

The Office has, over a number of years, sought to reduce other (non-staff) expenditure so as to ensure that the maximum resource possible has been available for staff in front line services.

The table above shows an increase of £550k (6%) in total net operating expenditure in 2021/22 from £9,817k in 2020/21. Staff costs account for 75% of the total operating expenditure. The 2% increase in staff costs from £7,639k in 2020/21 to £7,759k in 2021/22 was due to increases in social security costs and employer’s cost of staff pensions.

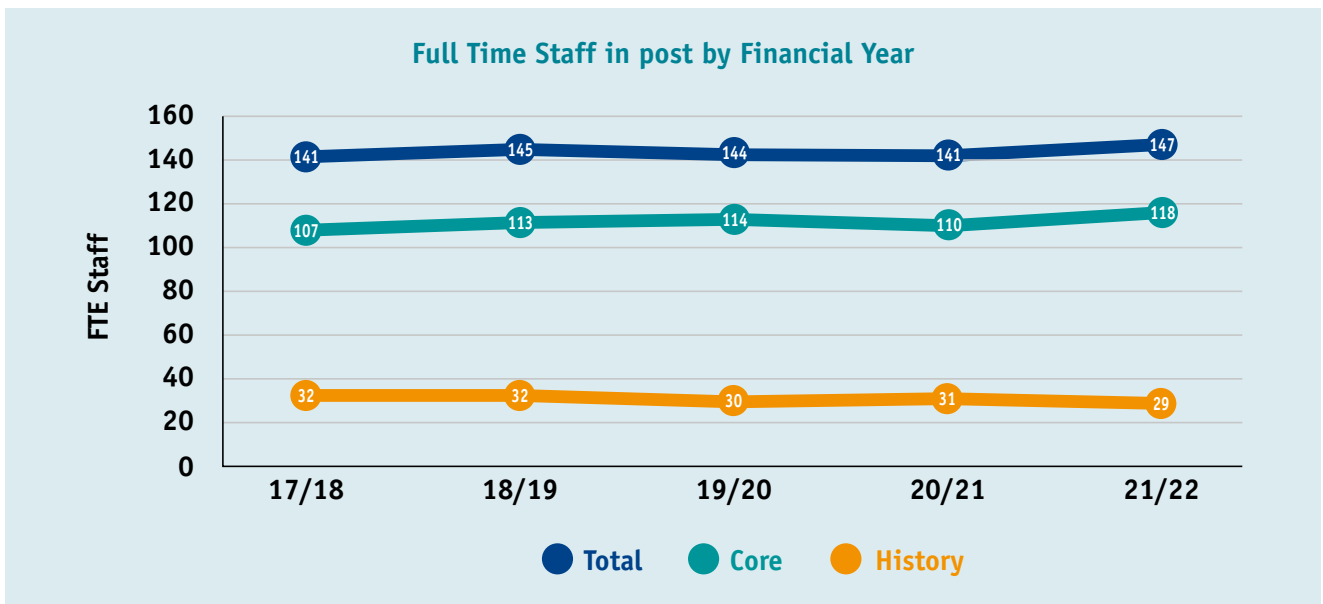
Other expenditure (excluding non-cash) increased by £495k (26%) from £1,909k in 2020/21 to £2,403k in 2021/22.

£251k of this was in ICT costs, including the costs of on-boarding to the government’s centralised IT Assist. Training, recruitment and other personnel costs increased by £68k as we recruited more staff; and direct investigation costs increased by £63k.

The chart below reflects the allocation of staff between Historic investigations and other staff. The average FTE staff in post increased from 140.8 across 2020/21 to 146.6 in 2021/22, most of whom were investigative staff.

**Financial Position**

The total net assets of the Office as at 31 March 2022 were £501,480 (£488,753 as at 31 March 2021).





### Property Plant and Equipment

Assets are valued at cost, adjusted as appropriate to reflect current replacement costs. The leasehold interest in respect of leasehold improvements carried out to New Cathedral Buildings has been capitalised under land and buildings and valued on the basis of existing use value at £306,618 at 31 March 2022 (£207,184 at 31 March 2021). The open market value of the leasehold interest in New Cathedral Buildings has been valued at £nil at 31 March 2022 (£nil at 31 March 2021). Details of the movement of property plant and equipment are set out in Note 7 to the Accounts.

### Prompt Payments

The Office's policy is to pay bills from all suppliers within 10 working days following receipt of a properly rendered invoice or in accordance with contractual conditions, whichever is the earlier.

The overall performance to pay within 10 working days for the year ended 31 March 2022 was 93.1% (96.3% for the year ended 31 March 2021). The overall performance to pay within 30 days for the year ended 31 March 2022 was 100% (98.2% for the year ended 31 March 2021).

### Environmental Matters

The Office, despite its small scale, endeavours to ensure that it minimises its environmental impact. The Office recycles paper, plastic, cardboard and cans, reducing significantly the amount of waste that is disposed of to landfill. Additionally, managers encourage sharing of cars and monitor the use of vehicles for business journeys monthly. This contributes to reductions in emissions as well as efficient use of resources. In October, the Northern Ireland Executive approved a Single Use Plastic Action Plan produced by the Department of Agriculture, Environment and Rural Affairs.

Consistent with this plan, the Office is currently seeking to identify ways in which it can reduce its use of Single Use Plastics.

### Auditors

The Financial Statements are audited by the Comptroller and Auditor General (C&AG) who heads the Northern Ireland Audit Office and is appointed by statute and reports to the Northern Ireland Assembly. His certificate and report are produced on pages 65 to 68.

The audit fee for the work performed by the staff of the C&AG during the reporting period was £13,900 which relates solely to the audit of these financial statements. The audit fee for the year ended 31 March 2021 was £13,750.

The C&AG may also undertake other work that is not related to the audit of the Office of the Police Ombudsman's Financial Statements, such as Value for Money reports. No such activity took place during the year.

### In Conclusion

The achievements which are outlined in this Annual Report demonstrate a high level of performance by staff in the delivery of our statutory duties. Staff have continued to work with dedication and commitment to maintain an effective and efficient police complaints system and it is right that I should formally record my thanks to all my staff across the Office who individually and collectively continue to meet the responsibility and the privilege of delivering a vitally important service to the people of Northern Ireland.



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**Olwen Laird**  
Chief Executive  
28 June 2022

# Accountability Report

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## Overview

The Accountability section of the Annual Report outlines how the Office of the Police Ombudsman for Northern Ireland meets its key accountability requirements to the Assembly and ensures best practice with corporate governance norms and codes. The three sub-sections within the Accountability Report are outlined below.

### Corporate Governance Report

The purpose of this section is to explain the composition and organisation of the governance structures in the Office and how they support the achievement of its objectives.

As a minimum, the corporate governance report must include:

- Directors' Report;
- Statement of Accounting Officer's responsibilities; and
- Governance Statement.

### Remuneration and Staff Report

This section sets out the Office of the Police Ombudsman for Northern Ireland's remuneration policy for directors, reports on how that policy has been implemented and sets out the amounts awarded to directors as salary and pension entitlements.

In addition the report provides information relating to remuneration and staff that the Assembly and other users see as key to accountability.

### Assembly Accountability and Audit Report

This section brings together key Assembly accountability documents within the Annual Report and Accounts. It comprises:

- Regularity of expenditure;
- Assembly accountability disclosures; and
- Certificate and Report of the Comptroller and Auditor General to the Assembly

## Corporate Governance Report

### Chief Executive's Report

#### Police Ombudsman

The Police Ombudsman for Northern Ireland is Mrs Marie Anderson. The Office is not governed by a Board, but is headed by a Corporation Sole who is appointed by Royal Warrant and normally serves for a period of seven years. Mrs Anderson's tenure as Police Ombudsman commenced on 16 July 2019.

#### Executive Management

The Police Ombudsman for Northern Ireland is supported by a Chief Executive and a Senior Management Team. The executive management structure is as follows:

<b>Mrs M Anderson</b>	Police Ombudsman
<b>Mrs O Laird</b>	Chief Executive
<b>Mr P Holmes</b>	Senior Director of Investigation
<b>Mrs J Adams</b>	Director of Historic Investigation
<b>Mrs S Harper</b>	Director of Current Investigation
<b>Mrs A McGilly</b>	Temporary Director of Corporate Services (from 07/03/2022)
<b>Mr D Moorehead</b>	Director of Corporate Services (until 04/03/2022)
<b>Mrs L Fee</b>	Director of Legal Services (until 01/09/2021)

#### Register of Interests

A register of interests is maintained within the Office of the Police Ombudsman for all members of the SMT and Non Executive members of the Audit and Risk Committee. No interests were identified which may cause a conflict of interest with management responsibilities. A copy of the register is available on request. In addition, the Office also has in place a Conflicts of Interest policy whereby staff are required to declare actual, perceived or potential conflicts of interest in order that these can be managed effectively.

#### Customer Complaints

There were 87 complaints received during the year within the Customer Complaints policy, 101 in the year to 31 March 2021. Further details are included in the performance report on page 8.

#### Data Handling

I am required to report personal data related incidents which occurred during the year ended 31 March 2022. Personal data includes any information that links one or more identifiable living person with information about them, the release of which would put them at significant risk of harm or distress, or any source of information about 1,000 or more identifiable individuals, other than information sourced from the public domain. Information risk is managed within the Office within the context of the risk management framework to which I refer in my Governance Statement.

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## Statement of the Accounting Officer's Responsibilities

Under the Police (Northern Ireland) Act 1998 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010, the DoJ has directed the Office of the Police Ombudsman for Northern Ireland to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Office of the Police Ombudsman for Northern Ireland and of 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 DoJ, 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 (FReM) have been followed and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the 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.

The Accounting Officer of the DoJ has designated the Chief Executive as Accounting Officer of the Office of the Police Ombudsman for Northern Ireland. The responsibilities as 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 Office of the Police Ombudsman's assets, are set out in *Managing Public Money Northern Ireland* issued by the DoF.

As 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 Office of the Police Ombudsman for Northern Ireland's auditors are aware of that information. So far as I am aware there is no relevant audit information of which the auditors are unaware.

I confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable and that I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

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## Governance Statement

### 1. SCOPE OF RESPONSIBILITY

The Office of the Police Ombudsman for Northern Ireland provides an independent impartial police complaints system for the people and police of Northern Ireland. It investigates complaints about the Police Service of Northern Ireland, the Belfast Harbour Police, the Belfast International Airport Police, the Ministry of Defence Police in Northern Ireland, National Crime Agency officers in Northern Ireland and certain complaints involving Immigration Officers and Designated Customs Officials when operating in Northern Ireland.

The Police Ombudsman for Northern Ireland was established under the Police (Northern Ireland) Act 1998. The Office of the Police Ombudsman is not governed by a Board but is headed by the Police Ombudsman as a Corporation Sole who is appointed by Royal Warrant and normally serves for a period of seven years. The Office is a Non Departmental Public Body of the DoJ and the Police Ombudsman is accountable to the Northern Ireland Assembly through the Minister of Justice. The Office of the Police Ombudsman is constituted and operated independently of the DoJ, the PSNI and the Northern Ireland Policing Board.

The Police Ombudsman aims to provide an effective, efficient and accountable police complaints system, which is independent, impartial and designed to secure the confidence of the public and police.

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Police Ombudsman's policies, aims and objectives as set out in the Annual Business Plan and agreed with the DoJ, whilst safeguarding the public funds and the Office's assets for which I am personally responsible.

### 2. PURPOSE OF THE GOVERNANCE FRAMEWORK

The term 'Corporate Governance' describes the way in which organisations are directed, controlled and led. The purpose of a Corporate Governance Framework is to facilitate accountability and responsibility for the effective and efficient delivery of an organisation's statutory responsibilities or aims and objectives. The Office is established to deliver on its statutory obligations under the Police (Northern Ireland) Act 1998 and is funded by public monies to do so. The Corporate Governance arrangements provide the framework to ensure that the Office delivers on its statutory obligations and that it does so in accordance with the requirements placed on all publicly funded bodies regarding the stewardship of resources.

The Office has an established system of internal control which is based on an ongoing process designed to identify and prioritise risks to the effective and efficient achievement of the Office's key business objectives and priorities. The system of control also provides an assessment of the likelihood of risks being realised and the consequent impact for effective and efficient management of risks. This system of internal controls has been designed to manage risk to an acceptable level rather than to eliminate risks entirely and as such does not provide absolute assurance of effectiveness.

### 3. GOVERNANCE FRAMEWORK

As detailed above, the Office of the Police Ombudsman for Northern Ireland does not have a Board but is governed by the Police Ombudsman as a Corporation Sole. The Ombudsman is appointed by Royal Warrant.

The Office has a Corporate Governance Arrangements framework document which provides information on the structures, roles and responsibilities which have been established to ensure proper and effective management of the Office's affairs.

There are four key organisational roles and structures defined within the corporate governance arrangements – these are the Police Ombudsman, the Chief Executive as Accounting Officer, the SMT and the Audit and Risk Committee.

#### **The Police Ombudsman**

The Police Ombudsman has responsibility for establishing the overall strategic direction of the Office within the policy and resources framework determined by the Minister for Justice and the DoJ. She is also responsible for promoting the efficient, economic and effective use of staff and other resources by the Office and for holding me, as Accounting Officer, to account for the delivery against the Corporate and Business Plans.

#### **The Chief Executive, as Accounting Officer**

As Chief Executive, I have been designated as Accounting Officer for the Office by the Departmental Accounting Officer of the DoJ. As Chief Executive and Accounting Officer, I am personally responsible for safeguarding the public funds for which I have charge and for ensuring the propriety and regularity in the handling of these public funds and for the day to day operations and management of the Office. I am also responsible for ensuring the effective and efficient achievement of the objectives and targets of the Office which are set out in the Annual Business Plan in support of the Police Ombudsman's strategic direction.

#### **The Senior Management Team (SMT)**

The SMT supports the Police Ombudsman and me, as Accounting Officer, by providing collective leadership and taking ownership of organisational performance. The SMT oversees how the Office plans, sets, communicates and monitors corporate objectives. It operates in an advisory and consultative capacity to the Police Ombudsman in respect of those matters for which the Ombudsman has specific statutory responsibility, offering guidance when sought.

#### **The Audit and Risk Committee**

The Police Ombudsman is supported in her role by the Audit and Risk Committee. The Audit and Risk Committee includes two independent external members who chair all Audit and Risk Committee meetings on an alternate basis. The Office has two independent external members who took up post from April 2020 for an initial three year term with an option for a further two years.

Audit and Risk Committee meetings are convened on a quarterly basis and the Police Ombudsman, the Chief Executive and the Director of Corporate Services normally attend each meeting along with a representative from the DoJ, the Head of Internal Audit and a representative from the Northern Ireland Audit Office (NIAO) as external auditor.

The Audit and Risk Committee has an established Terms of Reference which was last reviewed and updated in October 2021. The responsibilities of the Audit and Risk Committee include advising the Police Ombudsman and Chief Executive on the strategic processes for risk, control and governance within the Office. The Audit and Risk Committee has oversight of key governance matters including Whistleblowing, Fraud and Theft, Gifts and Hospitality, Health and Safety and Direct Award Contracts.

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The Audit and Risk Committee produces an annual report on the effectiveness of the Committee in the discharge of their responsibilities in support of the Police Ombudsman and me as Accounting Officer.

### Internal Audit

The Internal Audit service for the Office for the year to 31 March 2022 was provided by the NICS Internal Audit Service who operate to Public Sector Internal Audit Standards (PSIAS). The Internal Audit work programme for the year was set within a strategic internal audit plan. The plan gives assurance to the Accounting Officer on the effectiveness and efficiency of the operation of key systems and controls in the Office in order to deliver the statutory duties of the Office. On an annual basis the Audit and Risk Committee approves an annual audit plan and considers the adequacy of the management responses to findings and recommendations contained in audit reports. The Head of Internal Audit also produces an Annual Assurance report which provides assurances to me as Accounting Officer as to the effectiveness of the Office's overall systems of control. The Head of Internal Audit Annual Assurance report for the year ended 31 March 2022 provides overall satisfactory assurance.

### External Audit

The External Auditor of the Office is the Comptroller and Auditor General (C&AG) of the Northern Ireland Audit Office. The NIAO undertakes an audit of the financial statements of the Office on an annual basis and provides a certificate for inclusion in the Annual Report and Accounts. The NIAO also provide, on an annual basis, a Report to those Charged with Governance which makes recommendations where matters have come to the attention of the NIAO during the course of their audit. Deloitte (NI) Limited has been appointed to undertake audit fieldwork on behalf of the NIAO on an outsourced basis.

### Governance Arrangements

The Office operates under a Management Statement and Financial Memorandum (MSFM) with the DoJ. The MSFM sets out the broad framework within which the Office operates, subject to the legislation under which the Office was established and is required to comply. The MSFM is supplemented by a MOU which provides an operating protocol which recognises the operational independence of the Office and also satisfies the rules of accountability and oversight for the effective and efficient use of public resources. The current MSFM and related MOU were agreed in October 2012. These are available on the Office website and in the library of the Northern Ireland Assembly. A process is underway across the NICS to replace MSFMs with "Partnership Agreements" in line with a new Code of Practice on Partnerships between Departments and Arm's Length Bodies. DAO (DoF) 03/22 issued on 13 April 2022 advised of the publication of specific templates for Partnership Agreements for Corporation Soles such as Ombudsmen and Commissioners. The MSFM and MOU of the Office will be replaced with a Partnership Agreement during 2022/23.

Sitting alongside the MSFM, the Office has an established set of arrangements for Corporate Governance which was put in place in October 2012. The Corporate Governance Arrangements document was reviewed and endorsed by the Police Ombudsman, the SMT and the Office's Audit and Risk Committee in May 2016. These will be reviewed to ensure they remain appropriate in conjunction with the work to establish a new Partnership Agreement.

The Corporate Governance Arrangements document (which is available on the Office's website) details the key principles of corporate governance which include openness, integrity and accountability and provides information on the structures, roles

and responsibilities which have been established to ensure proper and effective management of the Office's affairs. In the absence of a Board, the role of the non-executive members of the Audit and Risk Committee includes the requirement to provide 'constructive challenge', a fresh, objective perspective and new ideas and a safe sounding board for new approaches. In addition non-executive Audit and Risk Committee members are responsible for ensuring that all aspects of strategy and delivery of policy are scrutinised for effectiveness and efficiency.

As part of the Internal Audit plan of work, the Internal Auditor assesses the Risk Management and Corporate Governance arrangements on a periodic basis. Risk Management and Corporate Governance arrangements were last subject of audit during the 2018/19 year when satisfactory assurance was provided. This area will be subject of audit by the Internal Auditor during 2022/23.

As part of the sponsorship arrangements, the DoJ considers the performance of the Office on a quarterly basis in line with the MSFM. This includes meeting formally with the Head of the Sponsor Division within the Department to discuss Office performance against the objectives and targets set out in the Annual Business Plan. In addition, I keep the Department informed of relevant matters on an ongoing basis.

As an NDPB and in the context of the Corporation Sole arrangements, the Office complies with the Corporate Governance in Central Government Departments: Code of Good Practice NI to the extent that it is meaningful and relevant to do so.

### Conflicts of Interest

A standing item of Conflicts of Interest is included at the start of all Audit and Risk Committee and Senior Management Team meeting agendas.

Any conflicts of interest declared are managed by the Chair of the relevant meeting and will normally require the withdrawal from the meeting in full or for the relevant part of the meeting by the individual who has declared the conflict. All such conflicts of interests are recorded in the minutes of the meeting and are forwarded for inclusion in the organisational Conflict of Interest register. In the year to 31 March 2022 no conflicts of interest were declared in either the Audit and Risk Committee or in Senior Management Team meetings. None in the year to 31 March 2021.

## 4. RISK MANAGEMENT AND INTERNAL CONTROL

The Office has established procedures for risk management which includes a Risk Management Policy and Strategy. There is an established risk register for the Office which details the key organisational risks that are faced. The Risk Register is formally reviewed on a quarterly basis, however is considered as a standing item at each SMT meeting where new risks or significant changes to existing risks are discussed on a monthly basis.

I consider that the effective and proactive management of risk is a key role for the SMT and the management of risk is a central component of the SMT agenda.

Each risk has been assigned to a member of SMT who is designated with responsibility for ensuring the oversight of that risk. These key risks are prioritised by likelihood and impact and categorised as low, moderate, high or extreme. Each individual risk on the risk register is also supported by a schedule which maps out the existing controls in place to manage the risk, any further work that is necessary and updates on progress to date.

The risk register and actions are also regularly reviewed by the Audit and Risk Committee.



## 5. REVIEW OF EFFECTIVENESS OF THE GOVERNANCE FRAMEWORK

### Senior Management Team (SMT)

The Senior Management Team which is chaired by the Chief Executive meets on a regular basis throughout the year. During the financial year there were eight SMT meetings held. These meetings are designed to ensure the effective management of the day to day operation of the Office and to ensure effective progress against the objectives and targets of the Annual Business Plan. The Police Ombudsman normally attends SMT meetings. In addition all Directors meet regularly in an informal SMT. The attendance by members of SMT at the formal SMT across the year was

Marie Anderson, Police Ombudsman	8
Olwen Laird, Chief Executive	8
Paul Holmes, Senior Director of Investigation	8
Julie Adams, Director of Historic Investigation	4
Susie Harper, Director Current Investigations	7
Louisa Fee, Director of Legal Services (until 01/09/21)	1
David Moorehead, Temporary Director of Corporate Services (until 04/03/22)	7
Angelina McGilly, Temporary Director of Corporate Services (from 07/03/22)	1

### Audit and Risk Committee

The Audit and Risk Committee met on five occasions in total across the year. Each meeting was chaired by a non-executive member.

There was regular attendance at these meetings as outlined below:

Leo O'Reilly, Non-Executive member	5
Peter Osborne, Non-Executive member	5
Marie Anderson, Police Ombudsman	5
Olwen Laird, Chief Executive	5
David Moorehead, Temporary Director of Corporate Services	4
DoJ, Sponsor Department	4
NICS Internal Audit Services	5
NIAO, External Auditor	4
Deloitte, External Audit Contractor	5

Each financial year the Audit and Risk Committee produces a report on the effectiveness of the Audit and Risk Committee in support of both the Police Ombudsman and Accounting Officer. The report for the year ended 31 March 2022 has confirmed that the Audit and Risk Committee operated effectively across the financial year.

During the financial year, the SMT and Audit and Risk Committee received a wide range of information within an agreed schedule including; the corporate risk register, statistical information on complaints and investigation caseloads, balanced scorecard information in relation to performance against business plan targets, management accounting information and other relevant material. Although there has been no formal assessment of the information provided, the Police Ombudsman, the SMT and the Audit and Risk Committee are satisfied with the quality, accuracy and timeliness of the information received.

### Department of Justice sponsor arrangements

Governance meetings are held on a regular basis throughout the year between the sponsor Division of the DoJ and in line with the provisions of the MSFM to discuss and monitor performance against the Annual Business Plan throughout the year. During the 2021/22 year there were four meetings held (2020/21: two). Additionally the Office responds to a significant number of requests for information and to the requirements to submit returns to the DoJ on a regular basis on a range of matters to satisfy the governance requirements of the DoJ. There were no ministerial directions given during the year.

### Risk management

The process of ongoing overview of key organisational risks has been effective across the financial year. Individual members of SMT have been pro-active in the management of the risks that have been individually assigned and the consideration of risk by SMT as a standing item on the agenda has enabled focused discussion on these risks and related actions required to address them.

There were three key strategic risks facing the Office during 2021/22. These were:

- a risk that the budget allocated to the Office would be insufficient for the Office to function effectively in the delivery of its statutory duties and that any further reduction would undermine the capability and capacity of the Office to undertake its statutory functions;
- a risk around the uncertainty surrounding the establishment of future arrangements for dealing with the past in Northern Ireland leading to issues including higher staff turnover in the History Directorate, uncertainty and reduced morale for those permanent staff

currently working in the History Directorate and risk of adverse criticism if the Office fails to make effective use of additional resources provided in year;

- a risk that further delay in the publication of public statements in relation to Historic investigations may result in adverse criticism and legal challenge.

In order to address these risks the Office has continued to represent to the DoJ the impact of budget cuts to the Office as part of financial monitoring discussions, during formal governance meetings and in meetings between the Police Ombudsman and Permanent Secretary to the DoJ. The budget for 2021/22 included additional resources Historic Investigations, provided by the DoJ following the submission of a History Business case by the Office for additional funding to support an enlarged team. The budget position of the Office as with all public bodies remains uncertain as the Northern Ireland Executive did not agree a budget for 2022/23.

During the course of the year there has been a significant amount of political discussion about the future arrangements for dealing with the Past. Proposals from Westminster have not been accepted by political parties locally and there has been no agreed way forward. Until an agreed alternative arrangement is in place, the Police Ombudsman will continue to investigate 'Troubles' related complaints and referrals within available resources. However, the impact of this uncertainty, compounded by the experience of the pandemic has resulted in recruitment and retention challenges for the Office for staff working on historical matters.

The final key risk highlighted related to the risks of adverse criticism and legal challenge through ongoing delay in publication of public statements.

The Office had recognized this as a strategic risk in 2021/22 as public statements had been halted pending the judgment of the Court of Appeal following a Judicial Review by the NI Retired Police Officers Association in relation to the power of the Ombudsman to make a public statement about police conduct relating to the Loughinisland atrocity. During the reporting year the Police Ombudsman released a number of high profile public statements on 'Troubles' related investigations, produced in line with the direction provided in the Court of Appeal judgment in that case.

### **Budget Position and Authority**

The Assembly passed the Budget Act (Northern Ireland) 2022 in March 2022 which authorised the cash and use of resources for all departments for the 2021-22 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2022 also included a Vote on Account which authorised departments' access to cash and use of resources for the early months of the 2022-23 financial year. The cash and resource balance to complete for the remainder of 2022-23 will be authorised by the 2022-23 Main Estimates and the associated Budget Bill based on an agreed 2022-23 Budget. In the event that this is delayed, then the powers available to the Permanent Secretary of the Department of Finance under Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001 will be used to authorise the cash, and the use of resources during the intervening period.

## **6. SIGNIFICANT INTERNAL CONTROL ISSUES**

There were no significant internal control issues identified during the year.

## **7. ACCOUNTING OFFICER STATEMENT ON ASSURANCE**

In providing my statement on assurance I am informed by assurances provided to me from a range of sources. These include:

- an Annual Assurance Report from the Internal auditor which provides an overall assurance rating to me on the basis of work undertaken across a range of internal audit areas. The overall assurance that has been provided to me as Accounting Officer by the Internal Auditor is satisfactory. This satisfactory assurance is drawn from a range of internal audits carried out during the financial year and cumulative assurances derived from internal audit activity during previous years. The areas subject to audit and the related assurance levels are as follows:
  - Training and Development (satisfactory)
  - Payments (satisfactory)
  - Interview Protocols
  - Records and Information management (satisfactory)
- the Audit and Risk Committee Annual Report which provides an overall assessment as to the effective functioning of the Audit and Risk Committee.
- the system of risk management within the Office.

I consider that the overall system of controls, governance framework and risk management provide satisfactory assurance to me that the Office can effectively and efficiently meet its objectives.

## Remuneration and Staff Report

### Remuneration Policy

The Police Ombudsman is remunerated in line with judicial salary scales. Judicial scales are based on the work and recommendations of the Senior Salaries Review Board (SSRB). The Chief Executive and Senior Director of Investigation are remunerated as senior civil servants. The remuneration of other members of the SMT and staff within the Office is set within the Northern Ireland Civil Service (NICS) pay structures.

The pay remit for the Northern Ireland (NI) public sector, including senior civil servants (SCS) in the NICS, is approved by the Minister of Finance. The Minister set the 2021-22 NI public sector pay policy (March 2021).

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay awards for staff in the Office were paid as follows:

- NICS staff 2020-21 was paid in November 2021
- NICS staff 2021-22 was paid in February 2022
- SCS 2020-21 was paid in February 2022
- SCS 2021-22 is being paid in May 2022.

The pay of NICS staff is based on a system of pay scales for each grade, including SCS, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on performance.

The Office is not involved in NICS pay negotiations. Performance of staff is appraised by line managers against agreed objectives and targets.

### Service Contracts

The Civil Service Commissioners (NI) Order 1999 requires Civil Service appointments to be made on merit on the basis of fair and open competition.

The Recruitment Code published by the Civil Service Commissioners for Northern Ireland specifies the circumstances when appointments may be made otherwise.

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration of the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commissioners for Northern Ireland can be found at [www.nicscommissioners.org](http://www.nicscommissioners.org)

The Police Ombudsman is appointed for a maximum of seven years as provided within paragraph 1(4) of Schedule 3 to the Police (Northern Ireland) Act 1998. Marie Anderson was appointed as Police Ombudsman on 16 July 2019.

The Non Executive Members of the Audit and Risk Committee during 2021/22 were Mr L O'Reilly and Mr P Osbourne, who were appointed on 1 April 2020 at an hourly rate of £60/hr for a three year term to 31 March 2023 (with an option for a further 2 years).

The following sections provide details of the remuneration and pension interests of the Police Ombudsman, the Accounting Officer/Chief Executive, members of the SMT and Non Executive Members of the Audit and Risk Committee.

### Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the most senior officials in the Office.

## Remuneration and pension entitlements (AUDITED INFORMATION)

Official	Salary (£'000)		Benefits in Kind (to nearest £100)		Pension Benefit (to nearest £1000)		Total (£'000)	
	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
Marie Anderson <i>Police Ombudsman</i>	140 – 145	140 – 145	-	-	57	68	200 – 205	205 – 210
Olwen Laird <i>Chief Executive</i>	95 – 100	95 – 100	-	-	44	57	140 – 145	150 – 155
Paul Holmes <sup>1</sup> <i>Senior Director of Investigation</i>	75 – 80	75 – 80	-	-	-	-	75 – 80	75 – 80
Julie Adams <sup>1</sup> <i>Director of Investigation</i>	65 – 70	60 – 65	-	-	-	-	65 – 70	60 – 65
Susan Harper <sup>1</sup> <i>Director of Investigation</i>	65 – 70	55 – 60	-	-	-	-	65 – 70	55 – 60
Louisa Fee <i>Director of Legal Services (until 1 September 2021)</i>	15 - 20 (40-45 full year equivalent)	45 – 50	-	-	4	19	19 – 20	60 – 65
Angelina McGilly <sup>2</sup> <i>Acting Director of Corporate Services (from 7 March 2022)</i>	0 - 5 (45 – 50 full year equivalent)	-	-	-	1	-	0 - 5	-
<b>Non-Executive Audit and Risk Committee Members</b>								
Leo O'Reilly	0 – 5	0 – 5	-	-	-	-	0 – 5	0 – 5
Peter Osborne	0 – 5	0 – 5	-	-	-	-	0 – 5	0 – 5

### Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by the Office and thus recorded in these accounts.

### Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the Office and treated by the HM Revenue and Customs as a taxable emolument.

There were no benefits in kind for the year ended 31 March 2022 (nil for the year ended 31 March 2021).

### Bonuses

The Office of the Police Ombudsman for Northern Ireland does not make bonus payments in respect of staff performance. No bonuses were payable to staff or to senior managers in respect of the year ended 31 March 2022 (nil for the year ended 31 March 2021).

<sup>1</sup> Julie Adams, Paul Holmes and Susan Harper contribute to a partnership pension arrangement and as such there is no relevant pension benefit disclosure.

<sup>2</sup> Angelina McGilly was appointed on a temporary basis pending the appointment of the new substantive Director of Corporate Services in April 2022. David Moorehead had been engaged as temporary Director of Corporate Services from 28 September 2020 to 4 March 2022 through an agency on a contract for services. His remuneration is based on the NICS Grade 7 pay scale which is currently £52,026 to £55,685.

## Pay Ratios

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the Office's workforce.

The banded remuneration of the Police Ombudsman for Northern Ireland, the highest-paid director in the Office, in the financial year 2021/22 was £145,000 - £150,000 (2020-21, £140,000 - £145,000). The relationship between the mid-point of this band and the remuneration of the Office's workforce is disclosed below:

2021/22	25th percentile	Median	75th percentile
Total remuneration (£)	£30,341	£33,898	£40,182
Pay ratio	4.81	4.30	3.63

2020/21	25th percentile	Median	75th percentile
Total remuneration (£)	£31,132	£33,643	£40,082
Pay ratio	4.60	4.25	3.57

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. The values for the salary component of remuneration for the 25th percentile, median and 75th percentile were £30,341, £33,898 and £40,182 respectively.

The Ombudsman's remuneration was £143,095 (2020/21 - £143,095). Pay arrears of £2,806 accrued in 2020/21 were paid in 2021/22. This was 4.30 times (2020/21 4.25 times) the median remuneration of the workforce, which was £33,898 (2020/21 £33,643).

No employee of the Office of the Police Ombudsman received remuneration in excess of the Police Ombudsman during either the year ended 31 March 2022 or the year ended 31 March 2021.

Staff in the Office hold a range of posts. The level of remuneration varies according to the post that is held. The range of remuneration on a full time equivalent basis within the Office is £22,470 to £143,095 (2020/21 - £21,370 to £143,095).

The pay multiple was 4.30, almost the same as the 4.25 in year ended 31 March 2021. The reason for this is that the changes in pay in the NICS arrangements and the Police Ombudsman on the judicial scale were in keeping with one another and the profile of staff has remained largely consistent with the previous year.

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### Percentage Change in Remuneration

Reporting bodies are required to disclose the percentage change from the previous financial year in:

- a) salary and allowances, and
- b) performance pay and bonuses of the highest paid director and of their employees as a whole.

The percentage changes in respect of the Office of the Police Ombudsman for Northern Ireland are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2021/22 v 2020/21
Average employee salary and allowances	0.76%
Highest paid director's salary and allowances	0%

### Pension Entitlements (AUDITED INFORMATION)

	Accrued pension at pension age as at 31/3/22 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/3/22 £'000	CETV at 31/3/21 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account (Nearest £100)
Marie Anderson <i>Police Ombudsman</i>	30 – 35	2.5 – 5.0	485	420	41	N/A
Olwen Laird <i>Chief Executive</i>	40 – 45	2.5 – 5.0	660	600	24	N/A
Paul Holmes <sup>3</sup> <i>Senior Director of Investigation</i>	N/A	N/A	N/A	N/A	N/A	14,000
Julie Adams <sup>3</sup> <i>Director of Investigation</i>	N/A	N/A	N/A	N/A	N/A	9,000
Susan Harper <sup>3</sup> <i>Director of Investigation</i>	N/A	N/A	N/A	N/A	N/A	11,400
Louisa Fee <i>Director of Legal Services (until 1 September 2021)</i>	0 – 5	0 – 2.5	37	35	2	N/A
Angelina McGilly <i>Temporary Director of Corporate Services (from 7 March 2022)</i>	0 – 5	0 – 2.5	46	45	1	N/A
<b>Non Executive Audit and Risk Committee Members</b>						
Leo O'Reilly	N/A	N/A	N/A	N/A	N/A	N/A
Peter Osborne	N/A	N/A	N/A	N/A	N/A	N/A

<sup>3</sup> Paul Holmes, Julie Adams and Susan Harper opted to contribute to a partnership pension. The disclosure for such pension arrangements is the Employer Contribution only.



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## Northern Ireland Civil Service Pensions

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements which are administered by Civil Service Pensions (CSP).

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the classic, premium, classic plus and nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. At that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, the discrimination identified by the Courts in the way that the 2015 pension reforms were introduced must be removed by the Department of Finance. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g. legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022.

This completes Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%.

Currently new entrants joining can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

New entrants who joined on or after 30 July 2007 were eligible for membership of the legacy PCSPS(NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate of accrual was 2.3%.

Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus).

From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of premium or joining the Partnership Pension Account.

Benefits in Classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' 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 (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. 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).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age.

The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy **Classic**, **Premium**, and **Classic Plus** arrangements and 65 for any benefits accrued in **Nuvos**. Further details about the NICS pension schemes can be found at the website [www.finance-ni.gov.uk/civilservicepensions-ni](http://www.finance-ni.gov.uk/civilservicepensions-ni).

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2021 was 3.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2022.

Employee contribution rates for all members for the period covering 1 April 2022 – 31 March 2023 are as follows:

#### Scheme Year 1 April 2022 to 31 March 2023

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates - all members
From	To	From 01 April 2022 to 31 March 2023
£0	£24,449.99	4.6%
£24,450.00	£56,399.99	5.45%
£56,400.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

#### Cash Equivalent Transfer Value

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 CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### **Real increase in CETV**

This reflects the increase in CETV effectively 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. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

### **Compensation for loss of office**

*(This section is subject to audit)*

Redundancy and other departure costs are paid in accordance with the provisions of the Civil Service Compensation Scheme (Northern Ireland), a statutory scheme made under the Superannuation (Northern Ireland) Order 1972. Exit costs are accounted for in the full year of departure. Where early retirements are agreed the additional costs are met by the Office and not by the Civil Service pension scheme. There were no redundancy or other departure costs for the year ended 31 March 2022 (£nil for the year ended 31 March 2021).

### **Voluntary Exit Scheme**

*(This section is subject to audit)*

The Office of the Police Ombudsman for Northern Ireland does not have a Voluntary Exit Scheme or arrangement in place.

### **Payments to Past Directors**

*(This section is subject to audit)*

There were no payments made to any former member of the SMT or former Police Ombudsman for the year ended 31 March 2022 (£nil for the year ended 31 March 2021).

### **Off Payroll Payments**

*(This section is subject to audit)*

The Office had no off-payroll engagements during the year to 31 March 2022. None in the financial year ended March 2021.

### **Police Ombudsman Remuneration**

The Police Ombudsman is on judicial scale 5.2 (originally appointed to scale 6.1 which was renamed as 5.2 during 2020/21). Pay arrears of £2,806 were accrued in the 31 March 2021 accounts and paid in 2021/22.

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The Police Ombudsman's total remuneration, including benefits in kind, but excluding pension contributions, was £143,095 for the year ended 31 March 2022 (£143,095 for the year ended 31 March 2021.)

The Police Ombudsman did not receive any benefits in kind during the year (£nil for the year ended 31 March 2021).

The Police Ombudsman is a member of the Northern Ireland Civil Service (NICS) Pension arrangements. For the year ended 31 March 2022, £49,898 was payable by the Office in respect of the Police Ombudsman's pension contributions (£47,979 for the year ended 31 March 2021).

## Staff Costs

(This section is subject to audit)

	2021-22	2020-21
<b>Amounts payable in respect of directly employed staff</b>		
Wages and Salaries	4,430,947	4,455,185
Social Security Costs	501,421	448,794
Employer's pension costs	1,350,198	1,229,450
<b>Total direct employee staff costs</b>	<b>6,282,566</b>	<b>6,133,429</b>
Less recoveries of outward secondments	(39,405)	(89,316)
<b>Total net costs</b>	<b>6,243,161</b>	<b>6,044,113</b>
<b>Amounts payable in respect of staff on secondment, agency workers, temporary and contract staff</b>		
	1,476,435	1,505,182
<b>Total Staff costs</b>	<b>7,719,596</b>	<b>7,549,295</b>

The Office of the Police Ombudsman for Northern Ireland meets all of the staff costs for staff who are seconded to it as they are incurred. Although costs are fully recharged to the Office, the seconding organisation remains the permanent employer with responsibility for the pay, allowances and pension of such staff. The Office also recharges out in full the staff costs for those who are seconded to other organisations as they are incurred. Although these costs are fully recharged to the organisation to which staff are seconded, the Office remains the permanent employer with responsibility for the pay, allowances and pensions of such staff.

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes but the Office is unable to identify its share of the underlying assets and liabilities.

The Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to

be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. By taking into account

the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. Following completion of the consultation process the 2016 Valuation has been completed and the final cost cap determined. Further information can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the NI Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in NI. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For the year ended 31 March 2022, employers' contributions of £1,493,911 were payable to the NICS pension arrangements (£1,371,354 for the year ended 31 March 2021) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £44,379 (2020/21 £44,392) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2020/21 8% to 14.75%) of pensionable pay. The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £1,330, 0.5% (2020/21 £1,269, 0.5%) of pensionable pay, were payable to the NICS Pension schemes 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 reporting period date were £0. Contributions prepaid at that date were £0.

There were no ill health retirements during the year to 31 March 2022. None during the year to 31 March 2021.

### Average number of persons employed

(This section is subject to audit)

The average number of whole time equivalent persons employed during the year was:

	2021-22	2020-21
<b>Directly employed permanent Police Ombudsman Staff</b>		
Management and executive	5	7
Administrative and support	28	26
Complaints and Investigation	90	80
<b>Seconded, agency worker, temporary and contract staff</b>		
Management and executive	1	1
Administrative and support	4	5
Complaints and Investigation	19	22
Total Average number of full time equivalent persons	<b>147</b>	<b>141</b>

During the year to 31 March 2022 the average number of persons employed by the Office was 146.6. Over the same period there were 23.8 FTE leavers and 33.0 FTE new starts. The staff turnover during the 2020/21 year was 16% (10% during the 2020/21 year).

### Grade of Staff

(This section is subject to audit)

The remuneration of staff in the Office is set within the Northern Ireland Civil Service (NICS) pay structures. The Chief Executive and Senior Director of Investigation are remunerated on SCS Pay Scales. The Police Ombudsman is remunerated on the Judicial Scales at judicial scale 5.2.

	2021-22	2020-21
SCS Payscale 2	1	1
SCS Payscale 1	1	1

### Sickness Absence

For the year ended 31 March 2022, the Office had a target sickness absence of not greater than 4%. The actual rate of sickness absence for the year was 6.0%. This represented a significant increase in the overall rate of sickness absence which had been 1.7% for the year ended 31 March 2021. Whereas the level of sickness absence reported during 2020/21 was exceptionally low based on normal levels of absence for the Office, the rate of 6.0% represents the highest level of sickness absence that the Office has experienced for many years.

Last year it was noted that it had not been possible to establish why the rate of sickness had fallen so significantly over the reporting period, and a number of potential explanations were suggested. These included that staff may have been less sick as social distancing measures restricted transmission of illnesses which would previously be a cause of sickness; that staff might have felt able to continue to work at home where as previously they may have stayed off work to avoid transmitting an illness to a colleague or that days that may otherwise have taken as sickness absence by staff were recorded as been off due to social distancing requirements.

Similarly it is not clear what has caused the increase in sickness absence during the year, however it is notable that many organisations are also experiencing increased levels of sickness absence.

Each year, the Office assesses overall sickness against the most current information available in relation to the rate of sickness absence across the NICS. The most up to date level of sickness absence reported for the NICS was 4.4% for the year ended 31 March 2021 against which the rate of absence of 1.7% for the Office for the year ended 31 March 2021 compares favourably.

The Office awaits the publication of the NICS data on sickness absence for the year ended 31 March 2022.

The target of 4% absence which has been in place for a number of years remains in place and HR are proactively working alongside managers across the Office to ensure that sickness absence is effectively managed to ensure staff are supported to return to work in a timely manner.

### **Expenditure on Consultancy**

The Office incurred £nil on consultancy during the year ended 31 March 2022, (£nil for the year ended 31 March 2021).

### **Learning and Development**

Initially a lull brought by ongoing Covid-19 restrictions, getting to grips with on-boarding to NICS IT systems and remote working meant that early 2021/22 felt like a fallow year for Learning and Development. It did afford us the time to reflect and action areas for improvement.

With a need to maintain distancing, while ensuring consistency in delivery, our corporate induction process was reviewed, creating a new package of physical and on-line resources, including a new investigations manual that will support new staff settling into their roles.

The internal training audit in late 2021 identified opportunities for us to improve on ensuring the completion of mandatory training, how we capture individual learning needs and our learning planning process. These improvements have been implemented for 2022/23.

The Office has a strategic aim of developing a digital transformation strategy and with this

in mind an internal digital skills survey was also carried out in late 2021. We have used the feedback from this to actively encourage staff to identify training activities for the coming year that will enhance their digital skills, used internal expertise to develop “how to” guides and enhance our capability with regards remote interviewing and have agreed broader access for our staff to the NICS LInKS elearning platform. This has opened up a wealth of online learning and materials in subjects from digital skills to leadership and more.

As well as a period of reflection and improvement we still delivered training across subject areas as diverse as courtroom skills, digital investigations, dealing with vulnerable people, data protection and employment practices.

Of note in 2021/22, the continued use of virtual training has also provided us with opportunities to avail of training activities for staff in our Confidential Unit and those who have responsibilities under Investigatory Powers legislation. This type of training has historically been challenging and time consuming to source but the ongoing availability of virtual events brings recognised experts together in single events that are a valuable and essential part of the continuing professional development of our staff.

### **Equal Opportunities/Disabled Persons**

It is the policy of the Office to promote equality of opportunity. The Office provides equal opportunity for all job applicants and employees. All recruitment, promotion and training is based on a person’s ability and job performance and excludes any consideration of an applicant’s/employee’s religious beliefs, political opinion, gender, marital status or disability.



Recruitment and Selection training is provided to all those involved in recruitment panels within the Office. In addition, the Office has an established recruitment policy and as part of the Office's commitment to Equality of Opportunity, it makes provision for accessibility for people with disabilities, by offering a guaranteed interview to disabled candidates who have declared their disability and meet the essential criteria listed in the job specification. We are committed to ensuring that reasonable adjustments are made for staff who may become disabled to ensure that they can continue to be effectively employed in the Office. It is also committed to making reasonable adjustments for applicants who indicate that they have a disability.

The Office submitted an annual report on its Equality Scheme to the Equality Commission within the required timescale. In addition, the Office submitted its annual monitoring return under the Fair Employment and Treatment (Northern Ireland) Order 1998.

### Staff composition

The profile of staff at 1 January 2022 shows that excluding employees from a non-determined background 52.8% are Protestant and 47.2% are Roman Catholic. The profile of staff at 1 January 2021 showed that 51.7% were Protestant and 48.3% were Roman Catholic.

In relation to gender composition the overall profile of staff at 1 January 2022 also shows that 43.2% were male and 56.8% were female (42.4% were male and 57.6% were female at 1 January 2021). As at 1 January 2022 there were six members of SMT, two of whom were male (33%), four were female (67%).

As at the end of the financial year there were two members of staff remunerated at SCS scale, the Chief Executive and the Senior Director of Investigation. The Police Ombudsman is remunerated on the Judicial scale. The Police Ombudsman is female. One of those currently remunerated at SCS grade is male (50%), one is female (50%).

The most recent Equality Commission Northern Ireland monitored workforce statistics for 2019 for community background are 50.5% protestant and 49.5% Roman Catholic and for gender are 47.7% male, 52.3% female. Within the NI Public Sector the level of female representation was higher at 65.8% female and 34.2% male.

### Employee Consultation and Involvement

The Office recognises the importance of good industrial relations and is committed to effective employee communications. Trade Union representation is open to all employees and the Office has an established Joint Negotiating Consultative Committee with formal recognition of two staff unions, NIPSA and Unison.

### Health and Safety

The Office is committed to providing for staff and visitors an environment that is as far as possible safe and free from risk to health. A standing sub-committee on health and safety operates under the Joint Negotiating Consultative Committee. A quarterly health and safety report is also considered on the SMT agenda.

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## Assembly Accountability Report

### Regularity of Expenditure

(This section is subject to audit)

There were no losses or special payments in the year ended 31 March 2022, none for the year ended 31 March 2021.

### Fees and Charges

(This section is subject to audit)

No fees are chargeable by the Office of the Police Ombudsman for Northern Ireland for making a complaint. All complaints received are investigated free of charge to the person making a complaint. Under the respective agreements in place, any costs incurred in the investigation of matters in relation to the National Crime Agency or the UK Borders Authority are recharged to the relevant authority on the basis of full cost recovery in order that all such investigations are cost neutral to the Office. There have been no cost recharges under these agreements to date.

### Remote Contingent Liabilities

(This section is subject to audit)

In addition to contingent liabilities which are reported in note 16 to the accounts on page 87 within the meaning of IAS 37, the Office is also required to report liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. There were no such remote contingent liabilities for the year ended 31 March 2022, none for the year ended 31 March 2021.



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**Olwen Laird**

Chief Executive Officer

**28 June 2022**

## Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly

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### Opinion on financial statements

I certify that I have audited the financial statements of the Police Ombudsman for Northern Ireland for the year ended 31 March 2022 under the Police (Northern Ireland) Act 1998 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards as adopted by the European Union and interpreted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of Police Ombudsman for Northern Ireland's affairs as at 31 March 2022 and of the Police Ombudsman for Northern Ireland's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Police (Northern Ireland) Act 1998 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 and Department of Justice directions issued thereunder.

### Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly 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 (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of Police Ombudsman for Northern Ireland in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

### Conclusions relating to going concern

In auditing the financial statements, I have concluded that Police Ombudsman for Northern Ireland'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 Police Ombudsman for Northern Ireland'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. The going concern basis of accounting for Police Ombudsman for Northern Ireland is adopted in consideration of the requirements set out in the Government

Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future. My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this report.

### Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Accounting Officer is responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report 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, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Justice directions made under the Police (Northern Ireland) Act 1998 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### Matters on which I report by exception

In the light of the knowledge and understanding of the Police Ombudsman for Northern Ireland and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. 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; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

### Responsibilities of the Accounting Officer for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing the Police Ombudsman for Northern Ireland'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 Police Ombudsman for Northern Ireland 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 (Northern Ireland) Act 1998 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010.

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.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Police Ombudsman for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the governing legislation and any other relevant laws and regulations identified;
- making enquires of management and those charged with governance on Police Ombudsman for Northern Ireland's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Police Ombudsman for Northern Ireland's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;

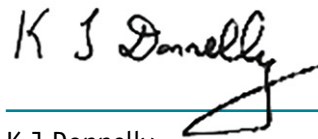
- 
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
  - documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
  - designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
  - addressing the risk of fraud as a result of management override of controls by:
    - performing analytical procedures to identify unusual or unexpected relationships or movements;
    - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
    - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
    - investigating significant or unusual transactions made outside of the normal course of business; and

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

In addition, 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 the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

### Report

I have no observations to make on these financial statements.



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K J Donnelly  
Comptroller and Auditor General  
Northern Ireland Audit Office  
1 Bradford Court  
Galwally  
BELFAST  
BT8 6RB

30 June 2022

## Statement of Comprehensive Net Expenditure for the year ended 31 March 2022

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

	Note	2021-2022 £	2020-2021 £
<b>Income</b>			
Other Operating Income	3	(39,914)	(99,316)
<b>Total Operating Income</b>		<b>(39,914)</b>	<b>(99,316)</b>
<b>Expenditure</b>			
Staff costs	5	7,759,001	7,638,611
Depreciation and revaluation/impairment charges	6	177,912	289,817
Provision expense	6	66,605	79,279
Other operating expenditure	6	2,403,453	1,908,663
<b>Total Operating Expenditure</b>		<b>10,406,971</b>	<b>9,916,370</b>
<b>Net Expenditure for the year</b>		<b>10,367,057</b>	<b>9,817,054</b>
<b>Other Comprehensive Net Expenditure</b>			
Items that will not be reclassified to net operating costs:			
Net (gain)/loss on revaluation of Property Plant and Equipment	7	(5,491)	(1,083)
Net (gain)/loss on revaluation of Intangibles Assets	8	24,707	(14,086)
<b>Comprehensive Net Expenditure for the year</b>		<b>10,386,273</b>	<b>9,801,885</b>

The notes on the pages 73 to 88 form part of these accounts

## Statement of Financial Position as at 31 March 2022

This statement presents the financial position of the Office of the Police Ombudsman for Northern Ireland. It comprises three main components: assets owned or controlled; liabilities owed to other bodies, and equity, the remaining value of the entity.

	Note	As at 31 March 2022 £	As at 31 March 2021 £
<b>Non-current assets:</b>			
Property, plant & equipment	7	590,506	566,688
Intangible assets	8	291,999	395,201
Trade and other receivables	9	983	5,969
<b>Total non-current assets</b>		<b>883,488</b>	<b>967,858</b>
<b>Current assets:</b>			
Trade and other receivables	9	235,851	224,285
Cash and cash equivalents	10	180,573	216,756
<b>Total current assets</b>		<b>416,424</b>	<b>441,041</b>
<b>Total assets</b>		<b>1,299,912</b>	<b>1,408,899</b>
<b>Current liabilities:</b>			
Trade and other payables	11	(583,117)	(766,526)
Provisions	12	(215,315)	(153,620)
<b>Total current liabilities</b>		<b>(798,432)</b>	<b>(920,146)</b>
<b>Total assets less current liabilities</b>		<b>501,480</b>	<b>488,753</b>
<b>Taxpayers' equity and other reserves:</b>			
General Reserve		257,180	225,237
Revaluation reserve		244,300	263,516
<b>Total equity</b>		<b>501,480</b>	<b>488,753</b>

The notes on pages 73 to 88 form part of these accounts

The financial statements on pages 69 to 72 were approved and authorised for issue by:



**Olwen Laird**

Chief Executive

28 June 2022



## Statement of Cash Flows for the year ended 31 March 2022

The Statement of Cash Flows shows the changes in cash and cash equivalents of the Office of the Police Ombudsman for Northern Ireland during the reporting period. The statement shows how the Office of the Police Ombudsman for Northern Ireland generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the Office of the Police Ombudsman for Northern Ireland. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Office of the Police Ombudsman for Northern Ireland's future public service delivery.

	Note	2021-2022 £	2020-2021 £
<b>Cash flows from operating activities</b>			
Net Operating Expenditure		(10,367,057)	(9,817,054)
Adjustments for non-cash transactions	6	253,043	369,096
(Increase)/Decrease in trade and other receivables	9	(6,580)	14,161
Increase/(Decrease) in trade and other payables	11	(183,409)	(71,069)
Movements in payables relating to items not passing through the Net Expenditure Account	7	(22,150)	200,837
Use of provisions	12	(4,910)	(22,245)
<b>Net cash outflow from operating activities</b>		<b>(10,331,063)</b>	<b>(9,326,274)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	7	(90,200)	(100,882)
Purchase of intangible assets	8	(13,920)	(138,672)
<b>Net cash outflow from investing activities</b>		<b>(104,120)</b>	<b>(239,554)</b>
<b>Cash flows from financing activities</b>			
Resource grants from the Department of Justice		10,269,000	9,394,000
Capital grants from the Department of Justice		130,000	41,000
<b>Net financing</b>		<b>10,399,000</b>	<b>9,435,000</b>
<b>Net (Decrease)/increase in cash and cash equivalents in the period</b>	10	<b>(36,183)</b>	<b>(130,828)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	10	<b>216,756</b>	<b>347,584</b>
<b>Cash and cash equivalents at the end of the period</b>	10	<b>180,573</b>	<b>216,756</b>

The notes on pages 73 to 88 form part of these accounts

## Statement of Changes in Taxpayers' Equity for the year ended 31 March 2022

This statement shows the movement in the year on the different reserves held by the Office of the Police Ombudsman for Northern Ireland, analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities, to the extent that the total is not represented by other reserves and financing items.

	General Fund £	Revaluation Reserve £	Taxpayers' Equity £
<b>Balance at 1 April 2020</b>	<b>607,291</b>	<b>248,347</b>	<b>855,638</b>
Resource grants from the Department of Justice	9,394,000	-	9,394,000
Capital grants from the Department of Justice	41,000	-	41,000
Comprehensive net expenditure for the year	(9,803,304)	15,169	(9,788,135)
Auditor's remuneration	(13,750)	-	(13,750)
<b>Balance at 31 March 2021</b>	<b>225,237</b>	<b>263,516</b>	<b>488,753</b>
Resource grants from the Department of Justice	10,269,000	-	10,269,000
Capital grants from the Department of Justice	130,000	-	130,000
Comprehensive net expenditure for the year	(10,353,157)	(19,216)	(10,372,373)
Auditor's remuneration	(13,900)	-	(13,900)
<b>Balance at 31 March 2022</b>	<b>257,180</b>	<b>244,300</b>	<b>501,480</b>

The notes on pages 73 to 88 form part of these accounts

## Notes to the Accounts

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### 1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2021-22 Government Financial Reporting Manual (FReM) issued by Department of Finance. 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 which is judged to be most appropriate to the particular circumstances of The Office of the Police Ombudsman for Northern Ireland for the purpose of giving a true and fair view has been selected. The particular policies adopted by The Office of the Police Ombudsman for Northern Ireland are described below. They have been applied consistently in dealing with items that are considered material to the accounts. See IAS1 and IAS 8 for further guidance.

#### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention modified to take account of the revaluation of property, plant and equipment and intangible assets.

The financial statements are stated in sterling, which is the functional and presentational currency.

#### 1.2 Grant-in-Aid and capital grants

The Office of the Police Ombudsman for Northern Ireland was funded during the year to 31 March 2022 by Grant-in-Aid from the Department of Justice, request for resources A. All Grant-in-Aid received, which is used to finance activities and expenditure that support the statutory and other objectives of the Office, is treated as financing credited to the General Reserve, because it is regarded as contributions from a controlling party. Grant-in-Aid received towards the purchase of items of property, plant and equipment or intangible assets is also credited directly to the General Reserve.

#### 1.3 Value Added Tax

The Office of the Police Ombudsman for Northern Ireland is no longer VAT registered. All transactions are therefore stated inclusive of VAT.

#### 1.4 Income

Income represents services provided to The Office of the Police Ombudsman's customers in the public sector as invoiced.

#### 1.5 Property, plant and equipment

Property, plant and equipment comprises leasehold improvements to New Cathedral Buildings, fixtures and fittings and information technology equipment.

Items of property, plant and equipment are capitalised if they are intended for use on a continuous basis and their individual original purchase cost is £1,000 or more. Items with an individual cost of less than £1,000 but, when taken together, represent a significant investment will be grouped.

The materiality threshold for a group of items is £3,500. Items costing less than £1,000 that are not part of a group are written off in the year of purchase.

Leasehold improvement expenditure has been capitalised and is revalued to a depreciated value of the leasehold improvements in their existing use using professional valuations. Valuations are carried out each year by professional external valuers, employed by the Land and Property Services (Valuations), in accordance with the Appraisal and Valuation Manual prepared and published by the Royal Institution of Chartered Surveyors, as at 31 March 2022. The lease of the building was renewed on 1st July 2020 for a 10 year period with the option of a break clause after 5 years.

The Office of the Police Ombudsman for Northern Ireland's property, plant and equipment is revalued annually using indices compiled by the Office for National Statistics. Any surplus/loss on revaluation is treated as follows:

- Unrealised surplus arising from revaluation of property, plant and equipment is credited to the Revaluation Reserve unless it reverses a revaluation decrease of the same asset previously recognised to the Statement of Comprehensive Net Expenditure, to that extent.
- Losses arising from the revaluation of property, plant and equipment are debited to the Revaluation Reserve to the extent that gains were recorded previously, and otherwise to the Statement of Comprehensive Net Expenditure.

Property, plant and equipment is reviewed annually for impairment.

## 1.6 Depreciation

Items of property, plant and equipment are depreciated on a straight-line basis in order to write off the valuation, less any residual value, over their expected useful economic lives.

The estimated useful lives of property, plant and equipment, which are reviewed regularly are summarised under each category below:

Category:	Estimated useful lives:
Buildings – leasehold improvement expenditure	The remaining term of the lease
Furniture and fittings	3 - 10 years
Information Technology:	
• PCs, peripherals and other related equipment	4 – 7 years
• Servers	7 years

## 1.7 Intangible assets

Expenditure on intangible assets is recognised when the Office of the Police Ombudsman for Northern Ireland controls the asset; is probable that future economic benefits attributable to the asset will flow to the Office and the cost of the assets can be reliably measured.

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The Office's intangible assets consist of a bespoke information technology system for recording complaints (Case Handling System – CHS), and purchased software licences where expenditure is £1,000 or more. Intangible assets are revalued annually using appropriate indices compiled by the Office for National Statistics. Any surplus/loss on revaluation is treated as follows:

- Unrealised surplus arising from revaluation of intangible assets is credited to the Revaluation Reserve unless it reverses a decrease of the same asset previously recognised in the Statement of Comprehensive Net Expenditure, to that extent.
- Losses arising from the revaluation of intangible assets are debited to the Revaluation Reserve to the extent that gains were recorded previously, and otherwise to the Statement of Comprehensive Net Expenditure.

Amortisation is calculated on a straight line basis over the shorter of the term of the licence and the useful economic life (four to ten years). Intangible assets are reviewed annually for impairment.

## 1.8 Pension costs

Past and present employees are covered by the Northern Ireland Civil Service (NICS) Pension arrangements which are described in the Remuneration and Staff Report on pages 50 to 63. The defined benefit elements of the schemes are unfunded. The organisation recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Northern Ireland Civil Service Pension of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the Northern Ireland Civil Service Pension. In respect of the defined contribution elements of the schemes, the organisation recognises the contributions payable for the year.

## 1.9 Leases

Leases are classified as operating leases where substantially all of the risks and rewards are held by the lessor. The total cost of operating leases is charged to other operating costs on a straight-line basis over the period of the lease.

## 1.10 Insurance

Insurance costs in respect of motor vehicles and buildings are charged to the Statement of Comprehensive Net Expenditure. No insurance is effected against the following: fire, explosion, common law, third party and similar risks.

## 1.11 Provisions

The Office of the Police Ombudsman for Northern Ireland provides for legal or constructive obligations which are of uncertain timing or amount at the reporting period date on the basis of the best estimate of the expenditure required to settle the obligation.

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## 1.12 Financial instruments

Financial assets and liabilities are recognised when the Office of the Police Ombudsman for Northern Ireland becomes party to the contractual provisions of the instrument. Financial assets are derecognised when the Office no longer has rights to cash flows, the risks and rewards of ownership or control of the asset.

Financial liabilities are derecognised when the obligation under the liability is discharged, cancelled or expires. The Office of the Police Ombudsman for Northern Ireland does not hold any complex financial instruments.

### 1.12.1 Financial assets

#### Trade and other receivables

Financial assets within trade and other receivables are initially recognised at fair value, which is usually the original invoiced amount, less provision for impairment.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and current balances with banks which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value and have an original maturity of three months or less.

#### Impairment of financial assets

The Office assesses at each reporting period date whether a financial asset or group of financial assets are impaired. Where there is objective evidence that an impairment loss has arisen on assets carried at amortised cost, the carrying amount is reduced with the loss being recognised in the Statement of Comprehensive Net Expenditure.

### 1.12.2 Financial liabilities

#### Trade and other payables

Financial liabilities within trade and other payables are initially recognised at fair value, which is usually the original invoiced amount, less provision for impairment.

## 1.13 Employee benefits

Under IAS 19, an employing entity should recognise the undiscounted amount of short term employee benefits expected to be paid in exchange for service. The Office of the Police Ombudsman for Northern Ireland has therefore recognised both annual and flexi leave entitlements that have been earned by the reporting period end, but not yet taken. These costs are reflected in staff costs and current liabilities.

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## 1.14 Critical accounting estimates and key judgements

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Office's accounting policies. The Office of the Police Ombudsman for Northern Ireland continually evaluates its estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates. The estimates and assumptions which have the most significant risk of causing material adjustment to the carrying amount of assets and liabilities are discussed below.

### 1. Depreciation of plant, property and equipment

Depreciation is provided so as to write-down the respective assets to their residual values over their expected lives, and as such, the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are shown in note 1.6.

### 2. Amortisation of intangible assets

Amortisation is provided so as to write-down the respective assets to their residual values over their expected lives and as such the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are shown in note 1.7.

### 3. Provisions

Provisions for legal claims are made on the basis of all known claims, estimated based on legal advice. The amount which is provided is based on an expected probability basis, where the total probable cost is provided in full if the expected risk of failure is likely to exceed 50% and on full anticipated costs of defending legal actions, where no recovery of such costs is likely. Details of the legal provisions are shown in note 12.

## 1.15 Accounting standards, amendments, interpretations or other updates that were issued and effective for the 2021-22 financial year

The Office has considered those new Standards, interpretations and amendments to existing Standards which have been published and are mandatory for the Office's accounting periods beginning on or after 1 April 2021 or later periods, but which the Office has not adopted early. Other than as outlined below, the Office considers that these are not relevant or material to its operations.

### Review of Financial Process:

Standard	Comments
IFRS 10 - Consolidated Financial Statements	The IASB issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards were effective with EU adoption from 1 January 2014.
IFRS 11 - Joint Arrangements	Accounting boundary IFRS are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on ONS control criteria, as designated by Treasury. A similar review in NI, which will bring NI departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2022-23, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS 12. ALBs apply IFRS in full and their consolidation boundary may have changed as a result of these Standards.
IFRS 12 - Disclosure of Interests in Other Entities	

### 1.16 Accounting standards, interpretations and amendments to published standards not yet effective

The Office has considered those new Standards, interpretations and amendments to existing Standards which have been published and are mandatory for the Office's accounting periods beginning on or after 1 April 2021 or later periods, but which the Office has not adopted early. Other than as outlined below, the Office considers that these Standards are not relevant or material to its operations.

<b>Standard</b>	IFRS 16 - Leases (replaces IAS 17 Leases and related interpretations)
<b>Effective date</b>	January 2019 (EU endorsed 31 October 2017)
<b>FReM application</b>	2022-23
<b>Description of Revision</b>	<p>The IASB issued IFRS 16 in January 2016 with an effective date for annual periods beginning on or after 1 January 2019. Early application is permitted for those entities applying IFRS 15.</p> <p>IFRS 16 represents a significant change in lessee accounting by largely removing the distinction between operating and finance leases and introducing a single lessee accounting model. A lessee is required to recognise assets and liabilities for all leases, unless they qualify for low value or short-term exemptions. In addition, there are updated disclosure requirements.</p> <p>The lessor accounting model is generally unchanged from IAS 17 but entities should be aware of the introduction and impacts of IFRS 9 Financial Instruments, enhanced disclosure requirements and that a sub-lessor now determines whether a lease is finance or operating based on the right of use asset it subleases.</p>
<b>Comments</b>	IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022.



### 1.17 Financial reporting - future developments

The Office has considered the accounting initiatives identified by HM Treasury covering amendments or interpretations from the 2018-20 Annual improvement cycle, and projects where standards, amendments or interpretations are in development. The Office considers that these changes are not relevant or material to its operations.

## 2 Financial Targets

The Office of the Police Ombudsman for Northern Ireland has no formally agreed financial targets, however in accordance with the Management Statement and Financial Memorandum, the Office must not incur expenditure which exceeds its annual budget without prior approval from the Department of Justice.

## 3 Income From Sale of Goods and Services

	2021-2022 £	2020-2021 £
<b>Other Operating Income</b>		
Secondment income	39,730	89,316
Income from Services Provided	184	10,000
<b>Total Income</b>	<b>39,914</b>	<b>99,316</b>

Secondment income represents salary and travel costs of staff employed by the Office but seconded to other organisations.

## 4 Analysis of Net Operating Expenditure by Segment

	Core Office £	Historic Investigations £	Complex Investigations £	Legacy Inquests £	Total £
<b>Gross Expenditure</b>	8,202,051	1,919,698	-	285,222	10,406,971
<b>Income from Secondments and services</b>	(39,914)	-	-	-	(39,914)
<b>Net Operating expenditure 2021-22</b>	<b>8,162,137</b>	<b>1,919,698</b>	-	<b>285,222</b>	<b>10,367,057</b>
<b>Gross Expenditure</b>	7,352,875	1,880,221	523,177	160,097	9,916,370
<b>Income from Secondments</b>	(99,316)	-	-	-	(99,316)
<b>Net Operating expenditure 2020-21</b>	<b>7,253,559</b>	<b>1,880,221</b>	<b>523,177</b>	<b>160,097</b>	<b>9,817,054</b>

The segments identified by the Office correspond with the normal segmental provision of information to the Chief Executive and is consistent with the separate funding provided by and reporting requirement to the sponsoring department.

## 5 Staff Costs

	2021-2022	2020-2021
	£	£
<b>Amounts payable in respect of directly employed staff</b>		
Wages and salaries	4,430,947	4,455,185
Social security costs	501,421	448,794
Employer's pension contributions	1,350,198	1,229,450
<b>Total direct employee staff costs</b>	<b>6,282,566</b>	<b>6,133,429</b>
<b>Amounts payable in respect of staff on secondment, agency/temporary staff and contract staff</b>	<b>1,476,435</b>	<b>1,505,182</b>
<b>Sub Total Staff Costs</b>	<b>7,759,001</b>	<b>7,638,611</b>
Less recoveries in respect of outward secondments	(39,405)	(89,316)
<b>Total net staff costs</b>	<b>7,719,596</b>	<b>7,549,295</b>

Further details on staff costs can be found in the Remuneration and Staff Report on pages 50 - 63 of the Accountability Report.

## 6. Other Expenditure

	Note	2021-2022		2020-2021	
		£	£	£	£
Travel and subsistence		47,228		26,079	
Training, recruitment and other personnel costs		426,924		359,439	
Rates, maintenance, electricity and other accommodation costs		474,074		437,665	
Legal costs & internal audit		15,032		16,771	
Information and media		82,439		75,123	
Printing, stationery, postage and office equipment		83,815		60,054	
Direct case investigation costs		178,199		115,066	
Computer support including maintenance and telecommunications		594,177		342,854	
Other costs		64,676		36,290	
Operating leases - buildings		406,380		406,271	
Operating leases - other		8,083		19,301	
Auditors remuneration and expenses		13,900		13,750	
			2,394,927		1,908,663
<b>Non cash items:</b>					
Provisions - provided in year	12	83,605		100,423	
Provisions - released in year not required	12	(17,000)		(21,144)	
Depreciation and amortisation of assets:					
Property, plant and equipment	7	123,427		155,121	
Intangible assets	8	86,592		142,744	
Revaluation of assets - (gains):					
Property, plant and equipment	7	4,246		(2,463)	
Intangible assets	8	3,380		(1,857)	
Impairment of leasehold interest	7	(39,733)		(3,728)	
Disposals of assets - write-off:					
Intangible assets - Software Licences	8	2,443			
Tangible assets - IT hardware	7	6,083			
			253,043		369,096
<b>Total expenditure</b>			<b>2,647,970</b>		<b>2,277,759</b>

## 7. Property, Plant and Equipment

2021-2022	Buildings, leasehold improvements £	Furniture & fittings £	Information technology £	Total £
<b>Cost or valuation</b>				
At 1 April 2021	207,184	512,801	992,658	<b>1,712,643</b>
Additions	108,450	3,900	-	<b>112,350</b>
Revaluations	(9,016)	34,293	(15,108)	<b>10,169</b>
Disposals	-	(115,801)	(315,705)	<b>(431,506)</b>
<b>At 31 March 2022</b>	<b>306,618</b>	<b>435,193</b>	<b>661,845</b>	<b>1,403,656</b>
<b>Depreciation</b>				
At 1 April 2021	-	432,269	713,686	<b>1,145,955</b>
Charged in year	48,749	20,139	54,539	<b>123,427</b>
Revaluations/Back log	(48,749)	28,802	(10,862)	<b>(30,809)</b>
Disposals	-	(115,801)	(309,622)	<b>(425,423)</b>
<b>At 31 March 2022</b>	<b>-</b>	<b>365,409</b>	<b>447,741</b>	<b>813,150</b>
<b>Net book value at 31 March 2022</b>	<b>306,618</b>	<b>69,784</b>	<b>214,104</b>	<b>590,506</b>
Net book value at 31 March 2021	207,184	80,532	278,972	566,688

2020-2021	Buildings, leasehold improvements £	Furniture & fittings £	Information technology £	Total £
<b>Cost or valuation</b>				
At 1 April 2020	253,403	504,995	952,824	<b>1,711,222</b>
Additions	(1,680)	-	32,725	<b>31,045</b>
Revaluations	(44,539)	7,806	7,109	<b>(29,624)</b>
<b>At 31 March 2021</b>	<b>207,184</b>	<b>512,801</b>	<b>992,658</b>	<b>1,712,643</b>
<b>Depreciation</b>				
At 1 April 2020	-	405,040	622,692	<b>1,027,732</b>
Charged in year	48,267	20,506	86,348	<b>155,121</b>
Revaluations/Back log	(48,267)	6,723	4,646	<b>(36,898)</b>
<b>At 31 March 2021</b>	<b>-</b>	<b>432,269</b>	<b>713,686</b>	<b>1,145,955</b>
<b>Net book value at 31 March 2021</b>	<b>207,184</b>	<b>80,532</b>	<b>278,972</b>	<b>566,688</b>
Net book value at 31 March 2020	253,403	99,955	330,132	683,490

The Office of the Police Ombudsman for Northern Ireland owns all its assets and has no finance leases.

IAS 16 and IFRS 13 both require measurement at fair value. Management considers open market value to be the best available estimate of fair value. Leasehold improvements have been valued by the Land and Property Services (Valuations) on the existing use basis at £306,618 as at 31 March 2022 (£207,184 as at 31 March 2021). The open market valuation at that date was £nil (£nil at 31 March 2021).

All other assets were re-valued on the basis of the latest available indices, as at 31 March 2022. This has resulted in an overall increase in valuation/write down of impairment of £40,978 as at 31 March 2022, which has been analysed below.

	2021-2022	2020-2021
Analysis of property, plant and equipment revaluations	Revaluation Reserve £	Comprehensive Expenditure Account £
Fixtures & fittings gain/(loss)	5,491	-
Information technology gain/(loss)	-	(4,246)
	<b>5,491</b>	<b>(4,246)</b>

	2021-2022	2020-2021
Analysis of property, plant and equipment write down of impairment	Revaluation Reserve £	Comprehensive Expenditure Account £
Buildings - leasehold improvements	-	39,733
		<b>3,728</b>

Analysis of tangibles payments	Note	2021-2022 £	2020-2021 £
Tangibles additions		112,350	31,045
(Increase)/Decrease in accruals related to tangibles	11	(22,150)	69,837
Total cash payments for tangibles		<b>90,200</b>	<b>100,882</b>

## 8. Intangible Assets

2021-2022	Information technology, case handling system £	Software licences £	Total £
<b>Cost or valuation</b>			
At 1 April 2021	1,960,511	799,798	2,760,309
Additions	-	13,920	13,920
Revaluations	(37,393)	(12,163)	(49,556)
Disposals	-	(224,471)	(224,471)
<b>At 31 March 2022</b>	<b>1,923,118</b>	<b>577,084</b>	<b>2,500,202</b>
<b>Amortisation</b>			
At 1 April 2021	1,745,668	619,440	2,365,108
Charged in year	44,362	42,230	86,592
Revaluation/Back log	(12,686)	(8,783)	(21,469)
Disposals	-	(222,028)	(222,028)
<b>At 31 March 2022</b>	<b>1,777,344</b>	<b>430,859</b>	<b>2,208,203</b>
<b>Net book value at 31 March 2022</b>	<b>145,774</b>	<b>146,225</b>	<b>291,999</b>
Net book value at 31 March 2021	214,843	180,358	395,201

2020-2021	Information technology, case handling system £	Software licences £	Total £
<b>Cost or valuation</b>			
At 1 April 2020	1,930,784	793,875	2,724,659
Additions	7,672	-	7,672
Revaluations	22,055	5,923	27,978
<b>At 31 March 2021</b>	<b>1,960,511</b>	<b>799,798</b>	<b>2,760,309</b>
<b>Amortisation</b>			
At 1 April 2020	1,665,383	544,946	2,210,329
Charged in year	72,316	70,428	142,744
Revaluation/Back log	7,969	4,066	12,035
<b>At 31 March 2021</b>	<b>1,745,668</b>	<b>619,440</b>	<b>2,365,108</b>
<b>Net book value at 31 March 2021</b>	<b>214,843</b>	<b>180,358</b>	<b>395,201</b>
Net book value at 31 March 2020	172,807	247,797	420,604

Intangible assets are adjusted to their current value each year by reference to appropriate indices compiled by the Office for National Statistics as at 31 March 2022. This has resulted in an overall decrease in valuation/write down of impairment of £28,087 as at 31 March 2022, which has been analysed below.

	2021-2022	2020-2021
	Comprehensive Expenditure Account	Comprehensive Expenditure Account
Analysis of intangible revaluations	Revaluation Reserve £	Revaluation Reserve £
Information technology (case handling system) gain/(loss)	(24,707)	14,086
Software licences gain/(loss)	-	1,857
	<u>(24,707)</u>	<u>14,086</u>

Analysis of intangibles payments	Note	2021-2022 £	2020-2021 £
Intangibles additions		13,920	7,672
Decrease/(Increase) in accruals related to intangibles	11	-	131,000
Total cash payments for intangibles		<u>13,920</u>	<u>138,672</u>

## 9. Trade Receivables, Financial and Other Assets

	2021-2022 £	2020-2021 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	235,851	224,285
	<b>235,851</b>	<b>224,285</b>
<b>Amounts falling due after more than one year:</b>		
Prepayments and accrued income	983	5,969
<b>Total</b>	<b>236,834</b>	<b>230,254</b>

## 10. Cash and cash Equivalents

	2021-2022	2020-2021
	£	£
Balance as at 1 April	216,756	347,584
Net changes in cash and cash equivalents	(36,183)	(130,828)
<b>Balance at 31 March</b>	<b>180,573</b>	<b>216,756</b>
The following balances were held at:		
Commercial banks and cash in hand	180,573	216,756
<b>Balance at 31 March</b>	<b>180,573</b>	<b>216,756</b>

## 11. Trade Payables, Financial and Other Liabilities

	2021-2022	2020-2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade payables	678	561
Employee benefit accrual	251,920	358,765
Accruals and deferred income	330,519	407,200
<b>Total</b>	<b>583,117</b>	<b>766,526</b>

Total of Trade Payables & Other Current Liabilities includes £60,414 for capital creditors/accruals (£38,264 in 2020-21).

There are no trade payables falling due for payment after more than one year.

## 12. Provisions for Liabilities and Charges

	2021-2022	2020-2021
	£	£
Balance at 1 April	153,620	96,586
Provided in the year	83,605	100,423
Provisions not required written back	(17,000)	(21,144)
Provisions utilised in the year	(4,910)	(22,245)
<b>Balance at 31 March</b>	<b>215,315</b>	<b>153,620</b>

Provisions for legal claims are made on the basis of all known claims, estimated based on legal advice. The amount which is provided is based on an expected probability basis - ie the provision is based on current estimates of costs incurred and likely settlement (if any) where the expected risk of failure exceeds 50% and on the accrued costs to date of defending legal actions, where no recovery of such costs is likely.



At 31 March 2022 the Office had 14 ongoing cases with an overall provision of £215,315. The provision which has been calculated in respect of these matters is £71,148 for four Judicial Reviews, £124,167 for nine civil actions and £20,000 for one employment matter. For the majority of these cases the provision relates to the legal costs incurred in defending these matters. At 31 March 2021 the provision of £153,620 was in respect of four Judicial Reviews, nine Civil Actions, and one employment issue.

Expenditure is likely to be incurred within one year and no re-imburement is likely to occur.

### 13. Capital Commitments

As at 31 March 2022 the Office of the Police Ombudsman for Northern Ireland contracted capital commitments amounting to £nil (£nil as at 31 March 2021).

### 14. Commitments Under Leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

	2021-2022 £	2020-2021 £
<b>Obligations under operating leases comprise:</b>		
<i>Buildings</i>		
Not later than one year	406,380	406,380
Later than one year and not later than five years	914,355	1,320,735
<i>Other:</i>		
Not later than one year	21,927	7,459
Later than one year and not later than five years	34,718	-
<b>Total</b>	<b>1,377,380</b>	<b>1,734,574</b>

The Office leases its current office accommodation under an operating lease which was renewed on 01 July 2020 for a 10 year period with a break clause after 5 years. The treatment of the Office's operating leases will change once IFRS 16 becomes effective for the public sector.

### 15. Other Financial Commitments

The Office of the Police Ombudsman for Northern Ireland has not entered into any non-cancellable contracts.

### 16. Contingent liabilities disclosed under IAS 37

At 31 March 2022, the Office of the Police Ombudsman for Northern Ireland had 21 cases which it has provided for. In the unlikely event that the Office should lose the cases currently provided for the estimate of maximum damages and further legal costs that could arise is £155,000(31 March 2021: £225,000 estimate of maximum damages/legal fees).

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## 17. Related-Party Transactions

The Office of the Police Ombudsman for Northern Ireland is an Executive Non-Departmental Public Body sponsored by the Department of Justice during the year ended 31 March 2022.

The Department of Justice is regarded as a related party. During the year the Office of the Police Ombudsman for Northern Ireland has had various material transactions with the Department and with one other entity for which the Department of Justice is regarded as the parent Department, namely Forensic Science Northern Ireland.

In addition the Office of the Police Ombudsman for Northern Ireland has had various transactions with other Government Departments and some GB police forces.

During the year, none of the key management staff or other related parties has undertaken any material transaction with the Office.

## 18. Financial Instruments

Due to the non-trading nature of the activities of the Office of the Police Ombudsman for Northern Ireland and the way in which it is funded as an Executive Non-Departmental Public Body, financial instruments play a much more limited role in creating and managing risk than would apply to a non-public sector body. The Office has no powers to invest surplus funds, has limited end year flexibility and must obtain the approval of the sponsoring Department prior to entering into borrowing arrangements. The Office has no current borrowing. Financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks facing the Office in undertaking its activities. The majority of financial instruments relate to contracts to buy non-financial items in line with expected purchase and usage requirements and the Office is therefore exposed to little credit, liquidity or market risk.

## 19. Events after the Reporting Period

There have been no significant non-adjusting events since the end of the financial year which affect the financial statements.

### Date of Authorisation for issue

The financial statements were authorised for issue by the Accounting Officer on 30 June 2022.





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