



Police Investigations and Review Commissioner

Annual audit report 2014/15

August 2015

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This report has been prepared for the use of the Police Investigations and Review Commissioner and no responsibility to any member or officer in their individual capacity or any third party is accepted.

This report will be published on our website after it has been considered by the Audit and Accountability Committee. The information in this report may be used by Audit Scotland in any reporting to the Scottish Parliament.

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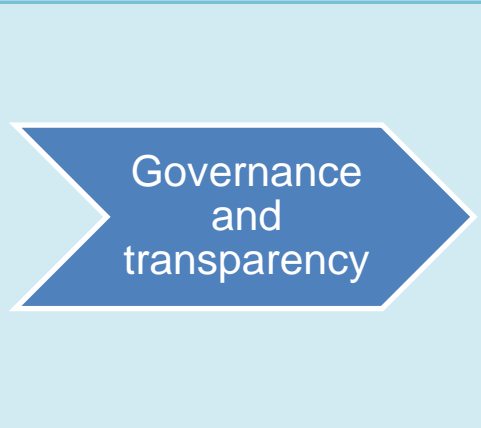
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Key Messages

 <p>Audit of financial statements</p>	<ul style="list-style-type: none">• Unqualified independent auditor's report (audit certificate) on the 2014/15 financial statements.• Working papers were of a good standard and officers provided good support.• All financial misstatements, presentation and disclosure issues identified during the audit process were corrected by management.
 <p>Financial management and sustainability</p>	<ul style="list-style-type: none">• The accounts are prepared on an accruals basis. The accounts record a net operating cost of £2.604 million. The original resource budget allocation was £2.731 million. The resultant underspend was returned to the Scottish Government.• Management also closely monitor financial performance on a cash basis. During the year £2.549m was drawn down which was within the permitted cash limit.• The financial position remains stable with an excess of total and current assets over liabilities.
 <p>Governance and transparency</p>	<ul style="list-style-type: none">• There are sound governance arrangements in place.• Systems of internal control operated effectively during 2014/15.• The organisation is facing a number of pressures as a result of an increased workload and a number of high profile investigations; in particular staff capacity will need to be monitored to ensure continued well being.• PIRC has sound arrangements for recording and managing performance in complaints handling, investigations and business operations. Internal monitoring against corporate objectives is reported regularly to the Audit and Accountability Committee using the balanced scorecard method.



Outlook

- The Investigations team is undertaking an increased workload due to an increase in referrals from COPFS (Crown Office & Procurator Fiscal Service). The impact on staff capacity and well being should be monitored as a result of any increased workload.
- PIRC continue to face challenges to meet their performance targets.
- The challenge for PIRC will be to maintain service delivery at a time when the full resource demands arising from its enhanced responsibilities, which are largely demand led, are still uncertain.

Introduction

1. This report is a summary of our findings arising from the 2014/15 audit of the Police Investigations and Review Commissioner (PIRC).
2. The Accountable Officer of PIRC is responsible for:
 - preparing financial statements which give a true and fair view, in accordance with the relevant financial reporting framework
 - ensuring the regularity of transactions, by putting in place systems of internal control
 - maintaining proper accounting records
 - preparing and publishing with their financial statements a management commentary, an annual governance statement and a remuneration report.
3. Our responsibility, as the external auditor, is to undertake our audit in accordance with International Standards on Auditing, the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011 and the ethical standards issued by the Auditing Practices Board.
4. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements prepared by management with the oversight of those charged with governance. This does not relieve management of their responsibility for the preparation of financial statements.
5. A number of reports, both local and national, have been issued by Audit Scotland during the course of the year and are summarised at [appendix II](#) and [appendix III](#).
6. [Appendix IV](#) is an action plan setting out our recommendations to address the high level risks identified from the audit. Officers have considered the issues and agreed to the specific steps in the column headed "Management action/response". We recognise that not all risks can be eliminated or even minimised. What is important is that PIRC understands the risks and has arrangements in place to manage these risks. The Audit and Accountability Committee should ensure that they are satisfied with the proposed actions and have a mechanism in place to assess progress and monitor outcomes.
7. We have included in this report only those matters that have come to our attention as a result of our normal audit procedures; consequently, our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.
8. The cooperation and assistance afforded to the audit team during the course of the audit is gratefully acknowledged.

Audit of the 2014/15 financial statements

Audit opinions

Financial Statements

- The 2014/15 financial statements give a true and fair view of the state of the body's affairs and of its net operating cost for the year.
- We confirm that the financial statements have been properly prepared in accordance with the 2014/15 FReM and the requirements of the Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder.

Regularity

- In all material respects, the expenditure and income in the financial statements were incurred or applied in accordance with applicable enactments and guidance.

Other prescribed matters

- The part of the remuneration report to be audited has been properly prepared in accordance with the requirements of the Police, Public Order and Criminal Justice (Scotland) Act 2006.
- The information in the strategic and directors' reports is consistent with the financial statements.

Submission of financial statements for audit

9. We received the first draft of the unaudited financial statements on 12 June 2015, in accordance with the agreed timetable. The working papers were of a good standard and the staff provided good support to the audit team and we completed our on-site fieldwork on 17 July 2015.

Overview of the scope of the audit of the financial statements

10. Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined in our Annual Audit Plan presented to the Audit and Accountability Committee on 10 February 2015.
11. As part of the requirement to provide full and fair disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2014/15 agreed fee for the audit was £13,450 and, as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.
12. The concept of audit risk is of central importance to our audit approach. During the planning stage of our audit we identified a number of key audit risks which had the greatest effect on the audit strategy, resources and effort. We set out in our Annual Audit Plan the audit work we proposed to undertake to secure appropriate levels of assurance.

13. [Appendix I](#) sets out the significant audit risks identified at the planning stage and how we addressed each risk in arriving at our opinion on the financial statements.
14. Our audit involved obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

Materiality

15. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the decisions of users of financial statements. In addition, a misstatement or omission, which would not normally be regarded as material by amount, may be important for other qualitative reasons (for example the failure to achieve a statutory requirement, or an item contrary to law).
16. We consider materiality and its relationship with audit risk when planning the nature, timing and extent of our audit and conducting our audit procedures. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.
17. We summarised our approach to materiality in our Annual Audit Plan. Based on the draft financial statements, we concluded that our original calculation remained appropriate

(1% of gross expenditure) and set materiality for 2014/15 at £26,000.

18. Performance materiality of £18,200 (i.e. 70% of materiality) was determined to ensure that uncorrected and undetected audit differences do not exceed our planning materiality level. We report all misstatements greater than £500.

Evaluation of misstatements

19. All misstatements identified during the audit have been amended in the financial statements.

Significant findings (ISA 260)

20. International Standard on Auditing 260 requires us to communicate to you significant findings from the audit:
- The auditor's views about significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and disclosures.
 - Significant difficulties encountered during the audit.
 - Significant matters arising from the audit that were discussed, or subject to correspondence with management.
 - Written representations requested by the auditor.
 - Other matters which in the auditor's professional judgment, are significant to the oversight of the financial reporting process.

21. A number of presentational and monetary adjustments were identified within the financial statements during the course of our audit. These were discussed with relevant officers who agreed to amend the unaudited financial statements
22. We identified one significant issue which, in our view, requires to be communicated to you in accordance with ISA 260.
23. **Management commentary.** In our 2013/14 final report we referred to the need to complete a management quality review in advance of the accounts being provided to audit. Management agreed to undertake this detailed review. In advance of the audit commencing, we provided a targeted FReM disclosure checklist together with our more detailed notes for guidance to assist officers in the completion of the financial statements and the related management commentary.
24. However our audit review identified a number of matters arising, particularly in relation to the remuneration report and the strategic and directors' reports, which required amendment to ensure compliance with FReM guidance.
25. We have therefore recommended that management implement a review process to ensure that technical guidance is appropriately considered and applied to the draft annual report and accounts.

Refer Action Plan no. 1

Outlook

Revisions to the Financial Reporting Manual (FReM)

26. The financial statements are prepared in accordance with the Government financial reporting manual (FReM). Two significant revisions will apply from 2015/16:
- Simplification and Streamlining Project – changes to the form and content of the annual report and accounts.
 - Adoption of IFRS13 *Fair value measurement* for the first time – this also includes IAS 16 and IAS 38 adaptations.
27. **Restructuring of the annual audit report.** The 2015/16 FReM has been extensively re-written to require the annual report and accounts to include:
- A performance report which will give a fair, balanced and understandable analysis of performance and will include an overview section and a performance analysis section.
 - An accountability report incorporating the following three main sections:
 - corporate governance report consisting of a directors' report, a statement of the Accountable Officer's responsibilities and a governance statement
 - remuneration and staff report which will cover a number of prescribed disclosures including remuneration policy,

payments to directors, staff numbers and sickness absence rates

- parliamentary and accountability report which will include information on the regularity of expenditure and the independent auditor's report.

28. Management should ensure a process is in place to review the revisions to the 2015/16 FReM, so that appropriate presentation and disclosures are made in the 2015/16 annual report and accounts.

Refer Action Plan no. 1

29. **International Financial Reporting Standards (IFRS) 13 Fair value measurement.** This standard sets out the requirements for assets to be valued at fair value and is applied in full to assets that are not held for their service potential (i.e. investment properties and assets held for sale) and operational assets which are surplus to requirements where there are no restrictions on disposal.
30. As the Commissioner does not hold any assets of this nature this will not impact upon the 2015/16 financial statements.

Financial management and sustainability

Financial position

2014/15 Outturn

32. PIRC is funded from Grant in Aid received from the Scottish Government as detailed below.

Table 1: 2014/15 Budget

	Budget (£000)	Actual outturn (£000)	Under/(over) spend (£000)
Net operating costs (revenue)	2,731	2,604	127
Capital expenditure		10	(10)
Total	2,731	2,614	117

Budgetary control

33. PIRC's budget for 2014/15 was initially set at £2.731m, representing a 3.8% increase on the 2013/14 budget of £2.631m. The main financial objective for PIRC is to ensure that the financial outturn for the year is within the resource

budget allocated by Scottish Ministers. PIRC operated within the resource budget for 2014/15 as detailed in [Table 1](#).

34. The actual cash funding drawn down during 2014/15 was £2.549 million. PIRC returned £80,000 of funding to the Sponsor Department in November 2014 which had been originally earmarked for office refurbishment but which did not go ahead, with the remainder returned in March 2015.
35. Net operating costs were £2,604,000 (2013/14: £2,454,000) representing an increase of 6%. Similar to prior years, staff costs accounted for the majority (approx. 80%) of PIRC's expenditure in 2014/15. Capital expenditure in 2014/15 was £10,000 (2013/14: £117,000). Capital expenditure in 2013/14 reflects the cost of the move to the new offices.
36. The Statement of Financial Position shows a net asset position of £331,000 at 31 March 2015 (2013/14: £382,000). This reduction of £51,000 is largely reflected by a reduction in non current assets as another year of depreciation is applied. The financial position of PIRC remains stable with the body operating within its available income and funding (on an accounting and resource basis) and has an excess of total assets over total liabilities.
37. PIRC has a system of budgetary control which operated throughout the year with reports being considered by the senior

management team. PIRC operates within tight financial constraints with a high proportion of fixed costs e.g. staff salaries, accommodation rental and utility costs. In addition, as the required volume of investigations and complaints handling reviews is demand led there is limited flexibility in controlling the associated variable costs.

Financial management

38. As auditors we need to consider whether bodies have established adequate financial management arrangements. We do this by considering a number of factors, including whether:
- the officer responsible for finance has sufficient status to be able to deliver good financial management
 - standing financial instructions and standing orders are comprehensive, current and promoted within the body
 - reports monitoring performance against budgets are accurate and provided regularly to budget holders
 - monitoring reports do not just contain financial data but are linked to information about performance
 - members provide a good level of challenge and question budget holders on significant variances.
39. Based on our accumulated knowledge, our attendance at the Audit and Accountability Committee and from review of associated papers, we conclude that the PIRC have effective financial management arrangements in place.

Financial planning

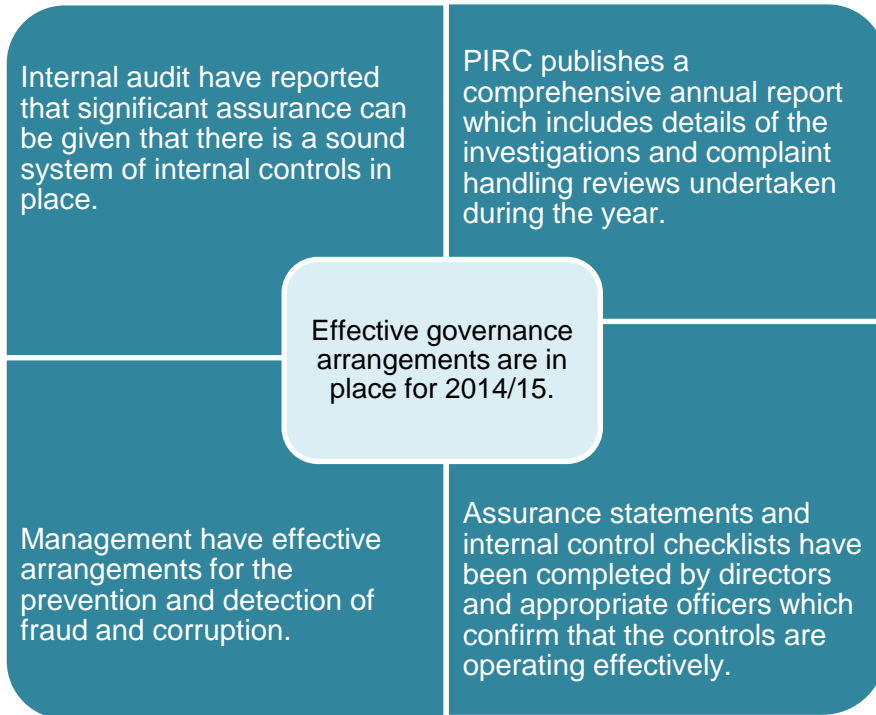
40. PIRC's grant in aid core funding for 2015/16 has been set at £2.731m, the same level of funding provided in 2014/15.
41. PIRC has a corporate plan covering the period 2013 – 2016. Corporate plan objective 3 refers to the ability to demonstrate business effectiveness which requires amongst others, the development of a best value regime and the achievement of cost savings. The corporate plan is also clear on the need to manage financial resources and direct the resource to the achievement of priorities.
42. There is however no linkage of the corporate plan objectives to future financial plans. We have therefore recommended that on the next revision to the Corporate Plan, the financial impact of achieving priorities is assessed.
- Refer Action Plan no. 2**
43. Our annual audit plan referred to concerns raised by the Commissioner in relation to the potential for performance being adversely affected due to the difficulties in obtaining adequate accommodation which was considered to be fit for purpose. We have been advised that PIRC have recently agreed to lease additional office space at Hamilton House and plan to move to these new premises in autumn 2015. The costs associated with this move will be funded by the Scottish Government.

Sustainability

- 44. Staff resources.** Our audit noted that the level of untaken holiday leave, which includes flexitime, had risen significantly compared to 2013/14 (by 20 days for annual leave and 44% increase in flexi hours accrued). In addition, the management commentary refers to an increase in sickness from 2.4 days per employee in 2013/14 to 4.3 days per employee in 2014/15. We are aware that the Commissioner has been involved in a number of high profile, complex cases which may have contributed to this increase. These cases together with the achievement of performance targets may impact on staff well being.
- 45.** There is a risk that the level of sickness absence and the level of hours worked by staff will continue to rise which may not be sustainable going forward. Management should continue to review the hours worked by staff to ensure services are delivered without detriment to PIRC staff.

Refer Action Plan no.3

Governance and transparency



Corporate governance

46. The Director of Corporate Services, as Accountable Officer, is responsible for establishing arrangements for ensuring the proper conduct of the affairs of the Police Investigations and Review Commissioner and for monitoring the adequacy of these arrangements.

47. The governance statement included in the financial statements provides a description and assessment of the essential components of corporate governance and details of any significant risk-related matters arising during the period and is in accordance with Scottish Government guidance.
48. As part of the process for gaining assurance over the systems of internal control, the Accountable Officer requests confirmation of the operation of controls from the other PIRC directors. In order to address a matter raised in previous years, assurance has now also been sought from the corporate finance officers who have responsibility for the day to day finance activities. These confirmations provide an additional layer of assurance to the Director of Corporate Services who, under the current PIRC structure, is also the Accountable Officer.
49. We consider that the 2014/15 governance statement has been fairly stated and reflects management's responsibilities and processes by which the assurances on the system on internal control are obtained.
50. In 2014/15, we reviewed the governance arrangements in place at PIRC and compared these to the Governance and Accountability Framework document (the Framework). Our review established that PIRC's governance arrangements are

generally sound and are in compliance with the majority of the Framework requirements. However, we did find some areas where practices could be improved. Appropriate responses together with timescales were provided by management.

51. Primary legislation established the Police Complaints Commissioner for Scotland (PCCS) as an independent Commissioner with no Board and therefore no Audit Committee. However the previous Commissioner established an Audit and Accountability Committee in August 2010 which follows the principles set out in the Scottish Government Audit Committee handbook and acts as an advisory function to provide a challenge mechanism to officers. This structure has been continued by the new Commissioner, who has taken the opportunity to refresh the membership of the committee this year. We are pleased to report the Audit and Accountability Committee met regularly during 2014/15 and we consider that it operated effectively.
52. The Audit and Accountability Committee meets on a quarterly basis to consider relevant matters and considers all internal and external audit reports and hold officers to account. We have concluded that the Police Investigations and Review Commissioner has effective overarching and supporting governance arrangements which provide an appropriate framework for organisational decision making.

Transparency

53. PIRC publishes a comprehensive annual report which includes details of investigations and complaint handling reviews undertaken. The financial statements also include relevant information in relation to performance and achievement of operational and financial targets.
54. A range of other information, for example corporate and business plans and Audit and Accountability meeting minutes are available for public review on the website.
55. Overall we concluded that PIRC largely complies with the principles of openness and transparency.

Accounting and internal control systems

56. While we concentrate on significant systems and key controls in support of the opinion on the financial statements, our wider responsibilities require us to consider the financial systems and controls of audited bodies as a whole. The extent of this work is informed by our assessment of risk and the activities of internal audit.
57. Our audit work identified no material weaknesses in the accounting and internal control systems which could adversely affect the organisation's ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.

58. In their annual report for 2014/15, PIRC's internal auditors, Baker Tilly, provided their opinion that, based on the internal audit work undertaken during the year, there was a sound system of internal control which was designed to meet the organisation's objectives, and that controls are being consistently applied in all the areas reviewed. No high risk recommendations were made during 2014/15 and all recommendations made were accepted by management.
59. In the interests of an efficient audit approach, we also rely on assurances received from the auditor of the Scottish Government on work performed on the shared systems that operate at PIRC, which are hosted by the Scottish Government. This approach ensures we are delivering an efficient co-ordinated audit that avoids unnecessary duplication and expense.
60. Two central systems assurance letters, covering payroll and financial services, were provided by the auditor of the Scottish Government. The auditor was able to conclude that the controls tested, operated effectively throughout the period from 1 April 2014 to 31 March 2015. An exception was noted in relation to the controls in operation over payroll amendments and the travel booking process which did not operate effectively throughout the period. We have assessed there to be limited impact on PIRC processes.

Arrangements for the prevention and detection of fraud

61. In our Annual Audit Plan we highlighted the responsibility audited bodies have for establishing arrangements to prevent and detect fraud and other irregularities. In our opinion the overall arrangements for the prevention of fraud are satisfactory, although it should be noted that no system can eliminate the risk of fraud entirely.
62. Within PIRC these arrangements include fraud prevention and whistleblowing policies as well as a code of conduct for staff. These policies are reviewed on a regular basis and amended when necessary. There were no instances of fraud or corruption reported by PIRC in 2014/15.

Arrangements for maintaining standards of conduct and the prevention and detection of corruption

63. Audited bodies are responsible for ensuring that their affairs are managed in accordance with proper standards of conduct and have proper arrangements in place for implementing and monitoring compliance with standards and codes of conduct, standing orders and financial instructions. Auditors consider whether bodies have adequate arrangements in place. No issues have been identified by us for inclusion in this report.

Performance

64. No statutory performance targets are in place for PIRC. However, internal monitoring against corporate objectives operated throughout the year using the balanced scorecard method. These objectives are derived from the legislation that set up PIRC and the Scottish Government's National Performance Outcomes. The Audit and Accountability Committee receive regular performance updates which highlight the organisation's position against 23 key measures split over 3 corporate objectives.

National performance audit reports

65. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2014/15, a number of reports were issued which may be of interest. These are outlined in **appendix III**.
66. A summary of the reports we consider may be of direct interest to the Commissioner is provided annually. We presented a summary of these reports to the Audit and Accountability Committee in February 2015. PIRC should ensure these national reports are considered by management.

Outlook

67. Ensuring that PIRC performs effectively and meets its key

business objectives during this period of change within the continuing financial constraints will be the main challenge going forward. PIRC needs to ensure that its management and governance structures are operating effectively to monitor and scrutinise performance effectively.

Appendix I – Significant audit risks

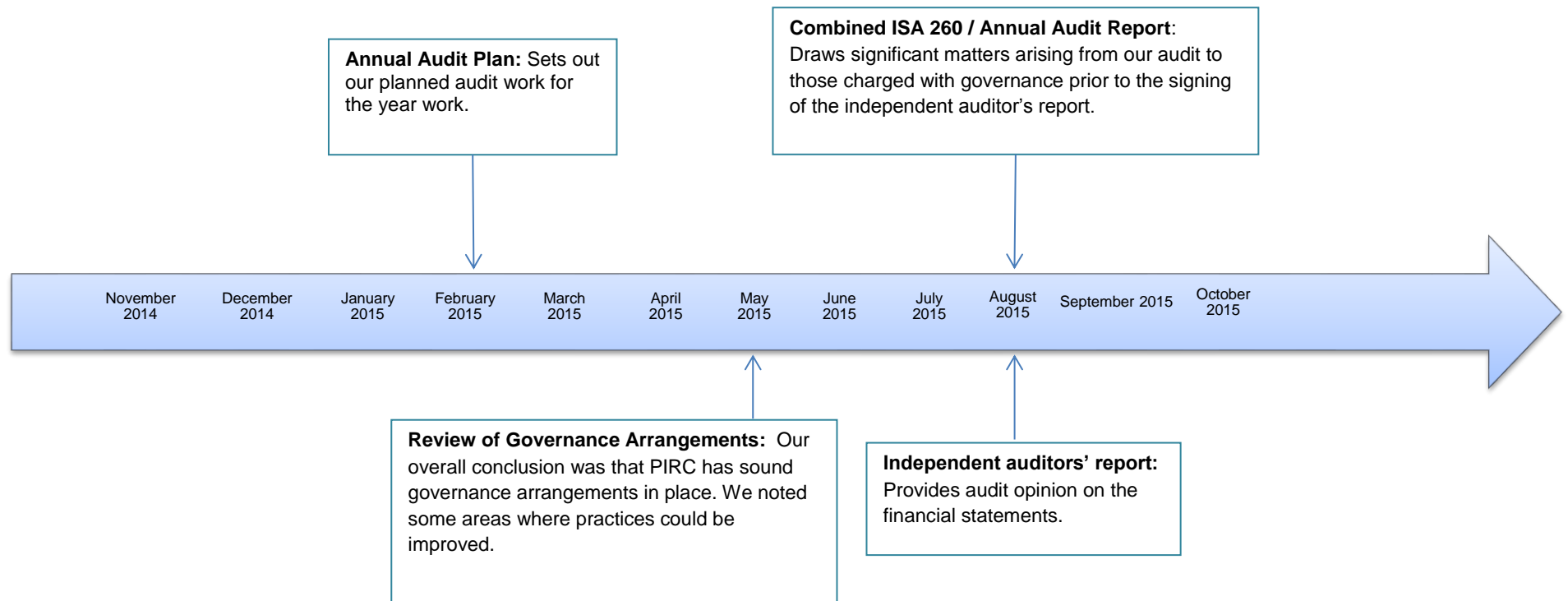
The table below sets out the audit risks, how we addressed each risk and our judgement in arriving at our opinion on the financial statements.

Audit Risk	Assurance procedure	Results and conclusions
Financial audit issues		
<p>Fraud risk: management override of control There is a risk that management manipulate accounting records and prepare fraudulent or biased financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> • We conducted detailed testing of journal entries. • We reviewed accounting estimates used to compile the financial statements. • We considered whether there were any significant transactions that are outside the normal course of business. 	<ul style="list-style-type: none"> • Substantive testing of journal entries was satisfactory. • Accounting estimates and policies adopted by PIRC were deemed to be appropriate and in accordance with guidance. • From review of working papers and files held on site at PIRC offices, there were no significant transactions processed in 2014/15 which we considered to be outside the normal course of business for PIRC.

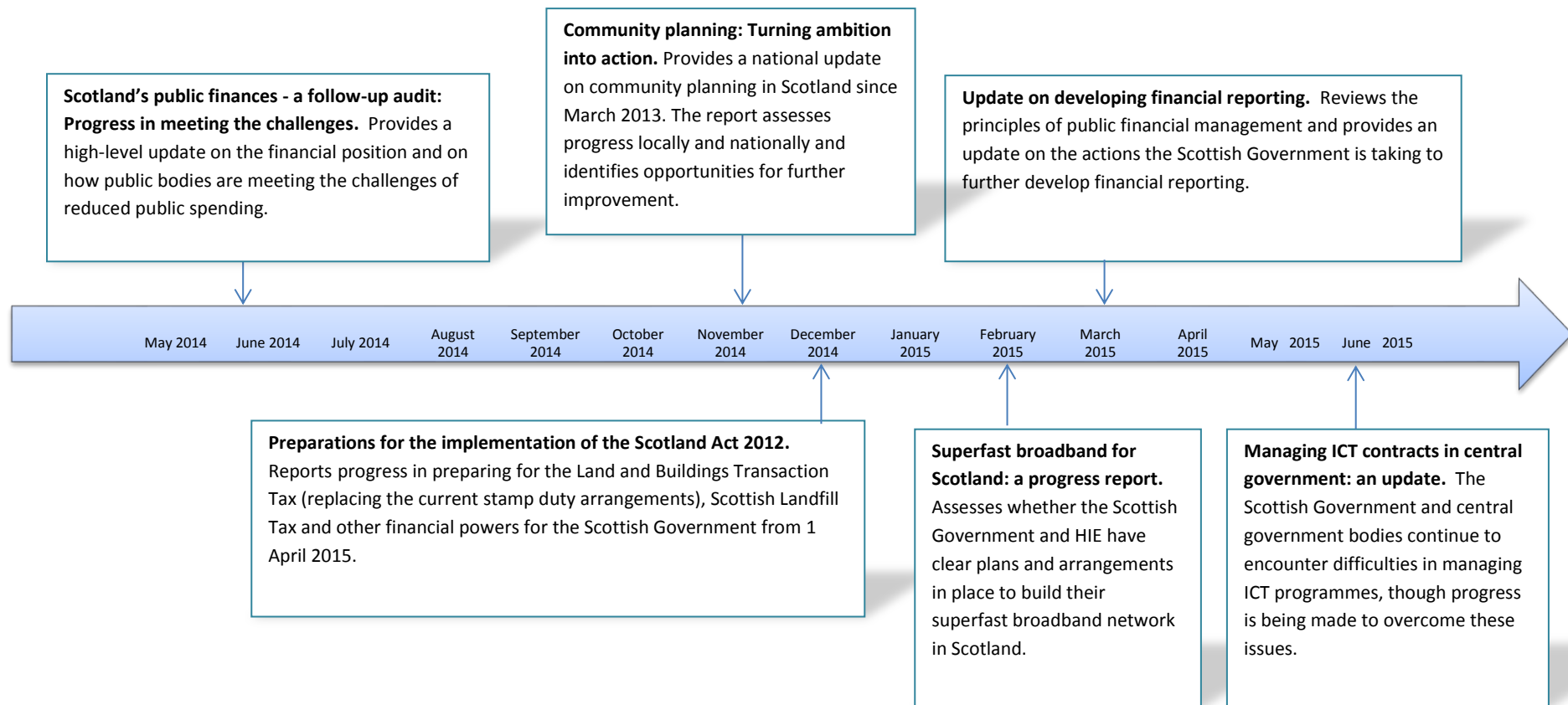
Audit Risk	Assurance procedure	Results and conclusions
<p>Financial statements preparation</p> <p>There is a risk that the draft financial statements and working papers provided for audit review will be delayed and / or incomplete.</p>	<ul style="list-style-type: none"> • We agreed a financial statements completion timetable. • We maintained close contact with officers in the lead up to the audit of the financial statements. • We reviewed the draft financial statements to ensure all presentations and disclosures were complete and comply with FReM guidance. 	<ul style="list-style-type: none"> • The draft financial statements and working papers were provided to audit in accordance with the agreed timetable. • Management were provided with the 2014/15 FReM disclosure checklists and technical guidance to assist with their preparation of the annual report and accounts, prior to our site visit. • We identified a number of matters arising in relation to disclosures in the management commentary sections and remuneration report. This required several amendments to be made to ensure disclosures compliance with FReM guidance.
<p>Classification of capital expenditure</p> <p>There is a risk that revenue and capital expenditure items are not appropriately and consistently classified in the financial statements in accordance with guidance.</p>	<ul style="list-style-type: none"> • We carried out substantive sample testing of capital and revenue expenditure items as part of our financial statements audit. 	<ul style="list-style-type: none"> • Our sample testing established that all capital and revenue expenditure items had been correctly classified in line with PIRC's accounting policies and in accordance with the FReM.

Audit Risk	Assurance procedure	Results and conclusions
Wider Code Risks		
<p>Corporate governance</p> <p>The governance framework continues to evolve. In a period of change there is a risk that corporate governance procedures are not operating as intended.</p>	<ul style="list-style-type: none"> • We reviewed the assurance process as part of our financial statements audit; including a review of the internal control checklists and assurance statements. • We reviewed compliance with the Governance and Accountability Framework. • We attended Audit and Accountability Committee meetings. 	<ul style="list-style-type: none"> • Additional assurance statements were provided to the Accountable Officer this year from the Corporate Services officers. All assurance statements and internal control checklists were appropriately completed by senior management, with no issues to report. • Our review of the governance and accountability arrangements established that these are generally sound and are in compliance with the majority of the Framework requirements. • Audit and Accountability Committee members provide appropriate scrutiny and challenge of PIRC’s operations.

Appendix II – Summary of local audit reports 2014/15



Appendix III – Summary of national reports 2014/15



Appendix IV – Action plan

Para	Issue/risk/Recommendation	Management action / response	Responsible officer	Target date
Financial audit issues				
25, 28	<p>Management commentary. A number of presentational and disclosure amendments were identified as part of the audit process. In addition, the 2015/16 FReM has been extensively re-written and includes significant changes to the form and content of the annual report and accounts.</p> <p>Risk. PIRC's 2015/16 financial statements do not reflect the revised FReM requirements. The audit is delayed due to the absence of an effective management review.</p> <p>Recommendation. Management should ensure a quality review process is implemented to ensure that technical guidance is appropriately considered and applied to the draft annual report and accounts.</p>	<p>Agreed</p> <p>The FReM and other technical guidance will be reviewed as part of the annual accounts preparation process.</p> <p>We shall ensure that the annual report and accounts is reviewed prior to passing to Audit Scotland for review.</p>	Director of Corporate Services	May 2016
42	<p>Financial planning. The corporate plan is not aligned to the financial plans of the organisation.</p> <p>Risk. The costs of achieving the corporate objectives are unknown leading to their non-achievement.</p> <p>Recommendation. Corporate and financial plans should be aligned and should cover the medium to longer term.</p>	<p>The financial plans will be developed to span a 3 year period and will be linked to the achievement of corporate objectives.</p>	Finance officer	January 2016

Para	Issue/risk/Recommendation	Management action / response	Responsible officer	Target date
45	<p>Staff resources. There was a significant increase (44%) in flexi hours accrued by staff in 2014/15 at year end, compared to 2013/14. In addition, untaken annual leave days accrued at year end also increased together with an increase in staff absence. This may be indicative of underlying issues with staff well being.</p> <p>Risk. There is a risk that the level of hours worked by staff together increased sickness absence levels, may not be sustainable going forward.</p> <p>Recommendation. Management should consider if the current workforce arrangements are fit for purpose.</p>	<p>Whilst we do not consider the current level of sickness absence to be of concern, the level is subject to continuous review by management.</p> <p>The rise in accumulated flexi leave is being closely monitored and action to reduce the level is being promoted.</p> <p>As the activities of PIRC bed in, we are aware that the staffing structure may not be fit for purpose. PIRC is currently reviewing staffing levels with the intention of preparing a business case for consideration by the Scottish Government.</p>	Director of Corporate Services	October 2015