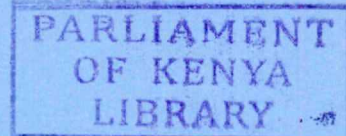


REPUBLIC OF KENYA



Enhancing Accountability

REPORT




OF

THE AUDITOR-GENERAL

ON

**INDEPENDENT POLICING
OVERSIGHT AUTHORITY**

**FOR THE YEAR ENDED
30 JUNE, 2025**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 26 NOV 2025	
DAY: Wed	
TABLED BY:	Hon. Robert FUKU
CLERK-AT THE-TABLE:	Macho ATABO

1900





IPOA

Independent Policing
Oversight Authority

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE

03 DEC 2025

RECEIVED

INDEPENDENT POLICING OVERSIGHT AUTHORITY

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Transitional IPSAS Financial Statements/Prepared in accordance with the
Accrual Basis of Accounting Method Under
International Public Sector Accounting Standards (IPSAS)

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1. ACRONYMS AND DEFINITION OF KEY TERMS

1.1 Acronyms and Abbreviations

AG	Attorney General
BETA	Bottom Up Economic Transformation Agenda
CEO	Chief Executive Officer
CIC	Commission for the Implementation of the Constitution
ECM	Enterprise Content Management
EMCA	Environmental Management and Co-ordination Act
ERP	Enterprise Resource Planning
HELB	Higher Education Loan Board
HR	Human Resource
ICPSK	Institute of Certified Public Secretaries of Kenya
IEBC	Independent Electoral and Boundaries Commission
IHRM	Institute of Human Resource Management
IPOA	Independent Policing Oversight Authority
KFS	Kenya Forest Service
LPO	Local Purchase Order
LSK	Law Society of Kenya
NGO	Non-Governmental Organization
NHIF	National Hospital Insurance Fund
NITA	National Industrial Training Authority
NPS	National Police Service
NSSF	National Social Security Fund
TNT	The National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
ODPP	Office of the Director of Public Prosecution
OPSA	Outstanding Police Service Award
PAYE	Pay As You Earn
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
PWDs	Persons with Disabilities
SAD	Senior Assistant Director
SP	Strategic Plan

1.2 Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation.

2. KEY AUTHORITY INFORMATION AND MANAGEMENT

2.1 Background information

The Independent Policing Oversight Authority (IPOA) was established under the Independent Policing Oversight Authority Act, Cap 86 of the Laws of Kenya, to provide independent civilian oversight over the conduct of the police. Its formation was driven by was informed by the historical police excesses culminating in post-election violence, which occurred in 2007/2008. It was established within the context of Agenda IV – Commissions and Independent Offices, which preceded the Constitution of Kenya, 2010. As part of the Agenda IV items, which were largely about reforming institutions of the judiciary, police, civil service and such others, the Independent Policing Oversight Authority (IPOA) was instituted.

Article 244 of the Constitution of Kenya, mandates the National Police Service (NPS) to uphold high standards of professionalism, discipline, transparency, and accountability. It further obligates the Service to operate within the framework of human rights, fundamental freedoms, and respect for human dignity.

IPOA was established to ensure these constitutional ideals are upheld. While the responsibility for professionalism and integrity ultimately rests with the NPS, it was widely acknowledged that internal investigations alone were insufficient to restore public confidence. The need for an independent oversight mechanism became evident; one that could impartially monitor police operations and hold the Service accountable in the performance of its law enforcement duties.

Thus, IPOA serves as a vital constitutional safeguard, promoting accountability, enhancing public trust, and ensuring that policing in Kenya is conducted within the rule of law and with full respect for human rights.

2.2 Mandate

2.2.1 Objectives of the Authority

The objectives of Authority pursuant to sec. 5 of the IPOA Act are to;

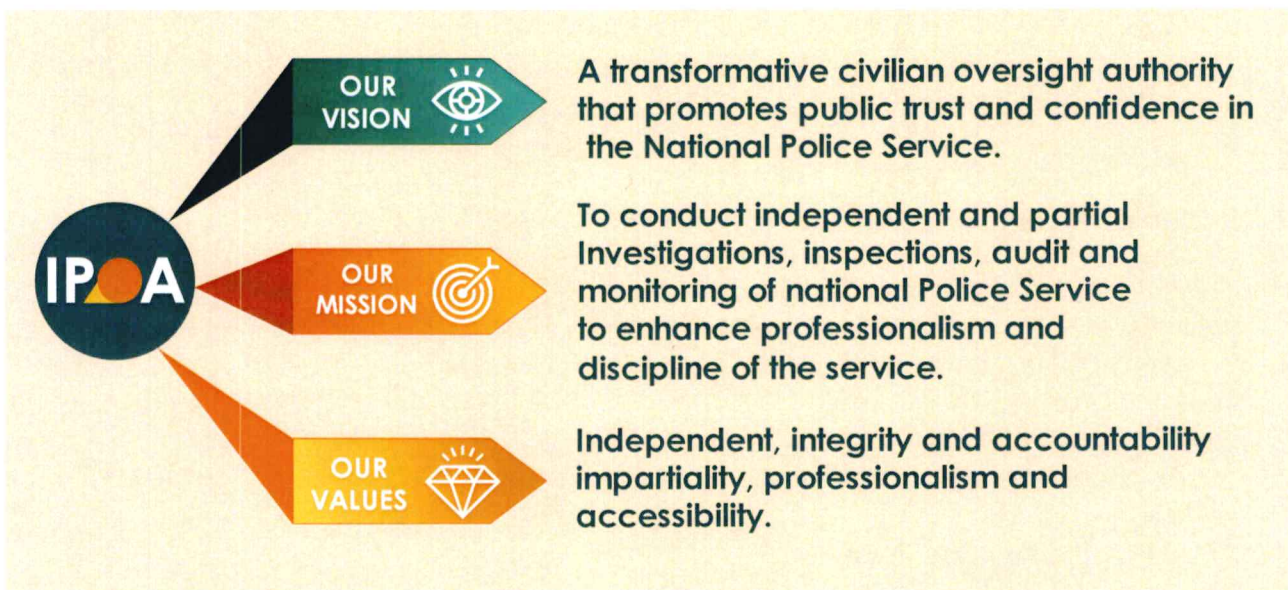
- i. Hold the Police accountable to the public in the performance of their functions;
- ii. Give effect to the provision of Article 244 of the Constitution that the Police shall strive for professionalism and discipline and shall promote and practice transparency and accountability; and
- iii. Ensure independent oversight of the handling of complaints by the National Police Service.

2.2.2 The Functions of the Authority

The functions of the Authority are to:

- i. Investigate any complaints relating to disciplinary or criminal offences committed by any member of the National Police Service, whether on its own motion or on receipt of a complaint, and make recommendations to the relevant authorities, including recommendations for prosecution, compensation, internal disciplinary action or any other appropriate relief,

- action or any other appropriate relief, and shall make public the response received to these recommendations;
- ii. Receive and investigate complaints by members of the Police Service;
 - iii. Monitor and investigate policing operations affecting members of the public;
 - iv. Monitor, review and audit investigations and actions taken by the Internal Affairs Unit of the Police Service in response to complaints against the Police and keep a record of all such complaints regardless of where they have been first reported and what action has been taken;
 - v. Conduct inspections of Police premises, including detention facilities under the control of the Service;
 - vi. Co-operate with other institutions on issues of Police oversight, including other State organs in relation to services offered by them;
 - vii. Review the patterns of Police misconduct and the functioning of the internal disciplinary process;
 - viii. Present any information it deems appropriate to an inquest conducted by a court of law;
 - ix. Take all reasonable steps to facilitate access to the Authority's services to the public;
 - x. Subject to the Constitution and the laws related to freedom of information, publish findings of its investigations, monitoring, reviews and audits as it seems fit, including by means of the electronic or printed media;
 - xi. Make recommendations to the Police Service or any State organ;
 - xii. Report on all its functions under its Act or any written law; and
 - xiii. Perform such other functions as may be necessary for promoting the objectives for which the Authority is established.



2.2.3 Key Management

The Authority's day-to-day management is under the following Key organs:

- i. Board
- ii. CEO/Accounting Officer
- iii. Directors
- iv. Head of Departments

2.2.4 Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

Table 1: Fiduciary Management

No	Designation	Name	Date of Appointment
1.	Director/CEO & Board Secretary	Elema Halake, SS	02/08/2021
2.	Deputy Director, Inspections, Monitoring and Preventive Services	Munene Mugambi	03/01/2018
3.	Deputy Director, Investigations & Forensic Services	Emmanuel Lagat	01/11/2022
4.	Deputy Director, Finance and Planning	Mohamed Adan	01/01/2023
5.	Deputy Director, Legal Service	Festus Kinoti	01/03/2017
6.	Deputy Director, Human Resource and Administration	Mare Jillo	03/06/2024
7.	SAD Risk and Audit	Enosh Nyabiba	01/09/2021
8.	SAD Procurement	Fredrick Chabari	01/01/2015

2.2.5 Fiduciary Oversight Arrangements

2.2.5.1 The Board

The Board is composed of a Chairperson, a Vice Chairperson, six (6) members, and the Chairperson of the Kenya National Commission on Human Rights (KNCHR) who serves as an ex-officio member. The Director/CEO serves as the Secretary to the Board.

The Board convenes at least once every month, with special meetings held as necessary to address urgent matters. These regular meetings enable the Board to effectively exercise its oversight responsibilities and to continuously monitor the implementation and achievement of IPOA's planned targets as outlined in the Annual Work Plan.

During each meeting, the Board reviews reports submitted by its various committees, which provide in-depth analysis and recommendations on key agenda items. Members are provided with adequate notice, in accordance with the provisions of the Board Charter, and receive board papers in advance to facilitate thorough preparation and informed participation. Each meeting agenda includes a standing item for the declaration of conflict of interest; for the financial year 2024/2025, no such declarations were made.

Table 2: Number of Meetings held by the Current Board

Members	Designation	10.12.24	13.12.24	06.01.25	12.02.25	24.02.25	06.03.25	12.03.25	24.03.25	03.04.25	08.04.25	24.04.25	05.05.25	15.05.25
Ahmed Issack Hassan, CBS	Chairperson	✓	✓	✓	x	x	✓	✓	✓	✓	✓	✓	✓	✓
Ann Mwangi	Vice Chairperson	✓	✓	x	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dr. Micah Onyiego, PhD	Member	✓	✓	✓	✓	✓	x	✓	✓	✓	x	✓	✓	✓
Dr. Annette Mbogoh, PhD	Member	✓	✓	x	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Hon. John Nyaga	Member	✓	✓	✓	✓	✓	✓	✓	x	✓	✓	x	✓	✓
Kenwilliams Nyakomita	Member	✓	✓	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	✓
Hon. Boniface Samati	Member	✓	x	✓	✓	✓	✓	x	x	✓	✓	x	✓	✓
Jackline Lukalo	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dr. Raymond Nyeris	Ex-officio Member	x	x	✓	x	x	x	x	✓	x	✓	x	x	x
Elema Halake	Secretary	✓	✓	✓	x	✓	✓	x	x	✓	✓	✓	✓	✓

Table 3: Number of Meetings held by the Former Board

Members	Designation	09.07.24	29.07.24	12.08.24	19.08.24
Anne Makori, EBS	Chairperson	✓	✓	×	✓
Dr. Jonathan Lodompui, PhD	Vice Chairperson	✓	✓	✓	✓
Dr. Praxedes Tororey	Member	✓	✓	✓	✓
Dr. Walter Owen	Member	×	✓	✓	✓
Hon. John Waiganjo	Member	✓	✓	✓	✓
Fatuma Mohamed	Member	✓	✓	✓	✓
Doreen Muthaura	Member	✓	×	✓	✓
Elema Halake,SS	Secretary	✓	✓	×	✓

2.2.5.2 Board committee

The Authority has five standing Board committees which are aligned to the Authority's mandate and functions. The committees have been set up with clear terms of reference to facilitate efficient and effective decision-making in discharging its duties, powers, and authorities as they meet from time to time. These committees are as follows:

2.2.5.2.1 Finance Committee

The Committee reviews annual budgets and procurement plans, quarterly and annual financial reports. The Committee also provides oversight on ICT and administration issues within the Authority. The list of members and number of meeting held are listed below; -

Table 4: Number of meeting held by Current Board Members

Members	Designation	03.01.25	22.01.25	12.02.25	21.02.25	05.03.25	24.03.25	04.04.25	12.05.25	09.07.25
Jackline Mwenesi	Chair	✓	✓	✓	✓	✓	✓	✓	✓	✓
Boniface Samati	Member	✓	✓	✓	✓	✓	✓	✓	×	×
John Muchiri	Member	✓	✓	✓	✓	×	×	×	✓	✓
Elema Halake	CEO	✓	✓	✓	×	✓	✓	✓	×	×
Mohamed Adan	Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓

Table 5: Number of meeting held by Former Board Members

Members	Designation	15.07.24	09.08.24
John Waiganjo	Chair	✓	✓
Dr. Jonathan Lodompui, PhD	Member	✓	✓
Fatuma Mohammed	Member	✓	✓
Doreen Muthaura	Member	✓	✓
Mohamed Adan	Secretary	✓	✓

2.2.5.2.2 Technical Committee

The Committee provides oversight over the Authority's core functions i.e. complaints management, legal services, investigations, inspections, research, and monitoring functions. The list of members and number of meeting held are listed below; -

Table 6: Number of meetings held by Current Board Members

Members	Designation	17.2.25	10.3.25	24.4.25	7.5.25	19.5.25	23.5.25
Dr.Micah Onyiego, PhD	Chairperson	✓	✓	✓	✓	✓	✓
Dr.Annette Mbogoh, PhD	Member	✓	✓	✓	✓	✓	✓
Boniface Samati	Member	✓	x	✓	✓	✓	x
Kenwilliams Nyakomitah	Member	✓	✓	✓	✓	✓	✓
Emmanuel Lagat	Joint Secretary	✓	✓	✓	✓	✓	✓
Maurice Mugambi	Joint Secretary	✓	✓	✓	✓	✓	✓
Festus Kinoti	Joint Secretary	✓	✓	x	✓	✓	x

Table 7: Number of meeting held by Former Board Members

Members	Designation	14.7.24	14.8.24	27.8.24
Dr.Walter Ogony, PhD	Chair	✓	✓	✓
Dr.Jonathan Lodompui, PhD	Member	✓	✓	x
Hon.Praxedes Tororei	Member	✓	✓	✓
Doreen Muthaura	Member	✓	✓	x
Emmanuel Lagat	Joint Secretary	✓	✓	✓
Festus Kinoti	Joint Secretary	✓	✓	✓
Maurice Mugambi	Joint Secretary	✓	✓	✓

2.1.5.2.3 Human Resource Committee

The Committee is responsible for organizational structure, recruitment of staff, development of human resource policy, staff training and development, review of salaries and benefit packages.

The Committee also makes recommendations for broad guidelines that promote operational efficiency. The list of members and number of meeting held are listed below; -

Table 8: Number of meetings held by Current Board Members

Members	Designation	24.01.25	12.03.25	15.04.25	16.04.25	17.04.25	15.05.25
Boniface Samati	Chair	✓	✓	✓	✓	✓	✓
Kenwilliams Nyakomitah	Member	✓	✓	✓	✓	✓	✓
John Muchiri Nyaga	Member	✓	✓	x	x	x	✓
Ann Wanjiku	Member	✓	✓	x	✓	✓	✓
Mare Woche	DDHRM/ Secretary	✓	✓	✓	✓	✓	✓

Table 9: Number of meeting held by Former Board Members

Members	Designation	05.07.24	16.07.24	19.07.24
Doreen Muthaura	Chair	✓	✓	✓
Praxedes Tororey	Member	✓	✓	✓
Fatuma Mohamed	Member	✓	✓	✓
John Waiganjo	Member	✓	✓	x
Mare Woche	Secretary	✓	✓	✓

2.2.5.2.4 Corporate Communication and Outreach Committee

The Committee is charged with the Authority's communication and outreach function and programs. The list of members and number of meeting held are listed below; -

Table 10: Number of meetings held by Current Board Members

Members	Designation	21.02.25	26.03.25
Dr. Annette Mbogoh, PhD	Chair	✓	✓
Ms. Ann Wanjiku	Member	✓	✓
Hon. Jackline Mwenesi	Member	✓	✓
Dr. Micah Onyiego, OGW	Member	✓	x
Hon. John Nyagah	Member	✓	x
Dr. Dennis Oketch, PhD	Secretary	✓	✓

Table 11: Number of meeting held by Former Board Members

Members	Designation	18.07.2024
Ms. Fatuma Mohamed	Chair	✓
Dr. Praxedes Tororey	Member	✓
Hon. John Waiganjo	Member	✓
Dr. Dennis Oketch	Secretary	✓

2.2.5.2.5 Audit Committee

The Committee maintains oversight on internal controls, and makes recommendations on financial information, risk management, policies and audit issues. The list of members and number of meeting held are listed below; -

Table 12: Number of meetings held during the year

Member	Designation	4.7.2024	23.8.2024	5.12.2024	6.3.2025	3.4.2025
Dr. Irene Cheronro	Chair	✓	✓	✓	✓	✓
Dr. Josephine Mandere	Member	✓	✓	✓	✓	✓
Lucy Mugwe	Member	✓	✓	✓	✓	✓
Dr. Praxedes Tororey	Member	✓	✓	-	-	-
Kenwilliams Nyakomitah	Member	-	-	-	✓	✓
Enosh Nyabiba	Secretary	✓	✓	✓	✓	✓

Note: Dr. Praxedes Tororey terms lapsed on 31st August, 2024 and replaced by Kenwilliam Nyakomitah from December, 2024.

2.2.6 Other oversight arrangement

The Authority has established several management committees to support fiduciary oversight and strengthen good governance practices. These committees play a critical role in ensuring accountability, transparency, and effective decision-making within the institution by providing structured forums for the review, monitoring, and guidance of key operational and strategic matters.

2.2.7 Budget Implementation Committee

The Committee is appointed pursuant to the guidelines to the Budget implementation Circular for FY 2024-2025. The key responsibility of the committee was to oversee the budget implementation and advise the Accounting Officer on the performance of the annual budget. The list of members and number of meetings held during the financial year are as shown below; -

Table 13: Number of meetings held during the year

No	Name	Designation	24.09.24	02.10.24	23.12.24	18.03.25
1	Mohamed Adan	Chairperson	✓	✓	✓	✓
2	Maurice Mugambi	Member	✓	✓	✓	✓
3	Emmanuel Lagat	Member	✓	✓	✓	x
4	Festus Kinoti	Member	✓	✓	✓	x
5	Mare Jillo	Member	x	✓	✓	x
6	Dr. Ruth Kaguta	Member	✓	✓	✓	✓
7	Kennedy Ndire	Member	✓	✓	✓	x
8	Fredrick Chabari	Member	✓	✓	✓	x
9	Lucy Wanjahi	Member	✓	✓	x	✓
10	Dr. Dennis Oketch	Member	x	x	✓	✓
11	Agatha Chepkoech	Secretary	✓	✓	✓	✓

2.2.6.2 Public Finance Management Committee

The Committee is formed pursuant to Section 18 and 19 of the Public Finance Management Regulations, 2015 to provide the overall responsibility of providing strategic guidance and coordination of management of public finance for the Authority. The list of members and number of meetings held during the financial year are as shown below; -

Table 14: Number of meetings held during the year

Members	Designation	31.07.24	20.09.24	20.03.25
Elema Halake	Chairperson	✓	✓	✓
Maurice Mugambi	Member	✓	x	x
Emmanuel Lagat	Member	✓	x	✓
Festus Kinoti	Member	x	✓	✓
Mohamed Adan	Secretary	✓	✓	✓
Enosh Nyabiba	Member	✓	x	✓
Bethuel Sugut	Member	✓	✓	x
Agatha Cheruiyot	Member	✓	✓	✓
Emmanuel Lagat	Member	✓	x	✓
Josphat Karindi	Member	✓	x	✓
Kennedy Ndire	Member	x	✓	x
Fredrick Chabari	Member	x	✓	✓
Dr. Dennis Oketch	Member	✓	x	✓
Lucy Wanjahi	Member	x	x	✓

2.2.6.3 Corruption Prevention Committee (CPC)

Corruption Prevention Committee (CPC) is established to spearhead anti- corruption and integrity initiatives in the Authority. The list of members and number of meetings held during the financial year are as shown below;

Table 15: Number of meetings held during the year

Members	Designation	10.9.2024	14.2.2025	7.3.2025
Elema Halake	Chair	✓	✓	x
Munene Mugambi	Member	✓	✓	✓
Emmanuel Lagat	Member	✓	✓	✓
Mohamed Adan	Member	✓	x	✓
Festus Kinoti	Member	x	✓	✓
Mare Jillo	Member	✓	✓	x
Benson Milao	Member	✓	✓	✓
Bethuel Sugut	Member	✓	✓	✓
Kennedy Ndire	Member	✓	✓	✓
Enosh Nyabiba	Member	✓	x	✓
Dr. Ruth Kaguta	Member	x	✓	✓
Fredrick Chabari	Member	✓	✓	x
Dr. Dennis Oketch	Member	✓	✓	✓
Lucy Wanjahi	Member	x	✓	✓
Irene Inoti	Secretary	✓	✓	✓

GET IN TOUCH WITH US



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Cooperative Bank
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INDEPENDENT AUDITOR

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3. PROFILE OF THE BOARD



MR. AHMED ISSACK HASSAN, CBS
CHAIRPERSON

Mr. Ahmed Issack Hassan is an advocate of the High Court of Kenya with over 29 years of practical and progressive experience in legal practice, public service and election administration. He holds a Bachelor's Degree in Law from the University of Nairobi, a post graduate diploma in legal practice from the Kenya School of Law and a Diploma in Advanced Public Service Administration from Galilee Institute of Management in Israel.

Mr. Hassan is highly experienced in public service leadership. He served as a Commissioner in the Constitution of Kenya Review Commission Commissioner in the Kiruki Commission of Inquiry which dealt with breaches of national security, Chairperson of the Interim Independent Electoral Commission (IIEC) and Independent Electoral and Boundaries Commission (IEBC). He was also an international elections and governance consultant for the United Nations Elections Support Project in Somalia and Afghanistan and for the African Union election assistance mission to Somalia and South Sudan. Mr. Hassan was the Chairperson of the Board of Directors of the Kenya Industrial Properties Institute, and is an affiliate of World Intellectual Property Organization where he was elected the vice-chair of the Madrid Assembly in 2019.

Mr. Hassan is a recipient of several national and international awards and honours for his work in legal practice and election administration which include the Outstanding Achievement Award in Election Management and Conflict Resolution from the London-based International Centre for Parliamentary Studies, Order of the Elder of the Burning Spear (EBS) and Order of the Chief of the Burning Spear (CBS) by the President of Kenya for distinguished services rendered to the Nation.



MS. ANNE WANJIKU MWANGI
VICE-CHAIRPERSON

Ms. Anne Wanjiku Mwangi is a seasoned public administrator with over 11 years of experience in Kenya's public sector, distinguished by her expertise in leadership and administration. She holds a Master of Arts in Education Research from Moi University, a Master of Arts in Project Planning and Management from the University of Nairobi, and a Bachelor of Education (Arts) degree from Moi University. Currently, she is pursuing a PhD in Project Planning and Management at Jomo Kenyatta University of Agriculture and Technology (JKUAT).

Ms. Wanjiku served as Chief Administrative Secretary (CAS) in the Office of the Deputy President, where she liaised with legislative bodies, represented the Cabinet Secretary in meetings, and coordinated inter-ministerial activities. Previously, she was the board chairperson of the Trans Nzoia Women Leaders Organization and a nominated Member of the County Assembly (MCA) in Trans Nzoia County from 2017 to 2022. As an advocate for gender equality, she championed gender-focused legislation and actively promoted girls' and women's rights.

Earlier roles include Administrative Officer at Moi University (Trans Nzoia and Kericho campuses), Gender Officer at Mercy Corps Kenya, and Treasurer of the National Youth Bunge Association. She also founded the Young Women Forum Organization in 2012.



DR. MICAH ONYIEGO, PhD, OGW
BOARD MEMBER

Dr. Micah Onyiego is a highly versatile and multi-skilled professional who has progressively risen through the professional and public management cadre leadership over the last 31 years. He has demonstrated unwavering dedication to the exemplary Service to the Nation for various responsibilities and capacities. Dr. Onyiego is a holder of a Doctor of Philosophy Degree in Strategic Management, a Master's degree in Human Resource Development and a Bachelor's degree in Human Resource Management.

He has a wealth of knowledge and expertise. Being an accomplished scholar has published in refereed journals, contributing significantly to the fields of Strategic Management and Human Resource Development.

Further, He has played crucial roles in policy formulation and its implementation that are aligned to National goals, Policies and Developmental objectives of the government. Additionally, as a Member of the Government Multi-Agency team that crafted a policy paper on Alcohol regulations that minimized the mortalities on the vice. His leadership is characterized by a visionary approach and an unwavering dedication to excellence.

Therefore, Dr Onyiego's set of a combination of experience and good knowledge equips him to contribute significantly to IPOA's mandate and its objectives of promoting accountability and transparency the National Police Service and to enhance collaboration between the Service and IPOA in upholding the rule of law and maintaining public confidence and trust to the citizens of the Country.



HON. JOHN MUCHIRI NYAGAH, HSC
BOARD MEMBER

Hon. John Muchiri Nyaga is a former Member of Parliament for Manyatta Constituency in Embu County, elected to the 11th Parliament in March 2012. During his tenure, he contributed to the enactment and debate of new legislation while scrutinizing government departments and agencies. He served as a member of the Public Investments Committee and the Departmental Committee on Health in the National Assembly. He was also a member of the Budget and Appropriation Committee from 2017 to 2020.

Before joining Parliament, Hon. Nyaga was a Board Member of the Kenya Planters and Cooperative Union and Chairman of Gakundu. His earlier career included working as a Marketing Executive at Alico Insurance.

From March 1982 to December 1991, Hon. Nyaga served as an Administration Police officer.

His earlier career included working as a Marketing Executive at Alico Insurance.

From March 1982 to December 1991, Hon. Nyaga served as an Administration Police officer. He holds a Bachelor of Commerce in Community Development from Mount Kenya University and a Diploma in Business Management from the East African University, demonstrating a strong foundation in leadership and governance.



HON. JACKLYNE LUKALO MWENESI
BOARD MEMBER

Jackline Lukalo Mwenesi is the former Chief Administrative Secretary for the Ministry of Environment, Climate Change, and Forestry. An experienced educator, she served as a nominated MCA from 2017 to 2022. During her tenure, she chaired the Public Accounts Committee and contributed as a member of several other committees.

Ms. Mwenesi holds a Bachelor of Education degree in English and Literature from The Catholic University of Eastern Africa and a diploma in Education from Kagumo Teachers Training College. She began her career as a teacher under the Teachers Service Commission, focusing on children's care, safety, and welfare. Later, she served as an Executive Secretary for sports at the Union of Post Primary Education Teachers (Hamisi), advocating for sports development and opportunities. She also served as a union official for KUPPET in Vihiga, taught English Literature at Tigoi Girls, Dangana Secondary among others. She was also an Examiner for English Paper III with KNEC.

Born and raised in Vihiga County, Ms. Mwenesi began her education at Kaimosi Junior Primary School, proceeded to Butere Girls' High School, and later advanced to college. Her career reflects a strong commitment to education, leadership, and community service.



MR. BONIFACE KIPKEMOI SAMATI
BOARD MEMBER

Mr. Boniface Kipkemoi Samati is a seasoned expert in Policing and Security Management, boasting 20 years of experience as a police officer and security manager. He holds a Bachelor of Arts in Political Science and Public Administration from the University of Nairobi and is currently pursuing a Master of Arts in Security Studies and Criminology from Mt. Kenya University.

Mr. Samati began his career with the Kenya Police Service and rose through the ranks to a Chief Inspector of Police and served in various roles including as DCIO Nyali, overseeing investigations and intelligence operations. Later, as Chief Security Officer at Kenya Medical Training College, he managed security across 85 campuses. Mr. Samati also has extensive expertise in combating transnational crimes like drug trafficking, human trafficking, and terrorism.



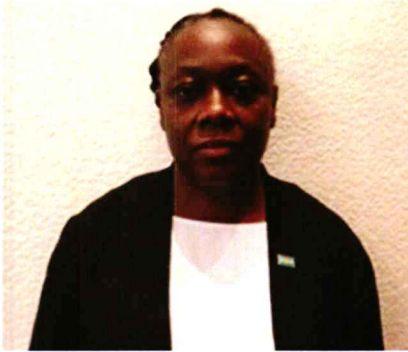
MR. KEN WILLIAMS NYAKOMITAH, OGW
BOARD MEMBER

Mr. Ken Williams Nyakomitah is a seasoned security expert with over 15 years of experience in strategic leadership, coaching, and integrating advanced AI-driven security solutions. He has a proven track record in managing complex investigations, sensitive information, and sophisticated security systems. Adept at developing and implementing comprehensive security strategies, he leverages modern technology to enhance operational efficiency and crisis management.

Mr. Nyakomitah served as Group Head of Security at Britam, aligning security services with organizational goals and regulatory compliance. Prior to Britam, he was Head of Security Operations at Kenya Reinsurance Corporation (2016-2023) and Head of Security at Daystar University (2014-2016).

He also served as a Provost Officer with the Kenya Defense Forces Military Police and as a Provost Investigator in the UN Mission in Sudan-Darfur.

He holds a Master's in Security Management and a BA in Criminology and Security Studies from Egerton University. Currently pursuing a PhD in Disaster Management at Daystar University, he has completed advanced leadership training and holds diplomas in international relations, education, and specialized security certifications.



DR. ANNETTE MUGOLA MBOGOGH, PhD
BOARD MEMBER

Dr. Annette Mbogoh is a passionate advocate for social and gender justice, with over 18 years of experience empowering vulnerable groups, including women, children, and youth, through legal advocacy, research, and human rights initiatives. She holds a PhD in Law, a Master's in Women's Law from the University of Zimbabwe, a Postgraduate Diploma in Law from the Kenya School of Law, and an LL.B. from the University of Nairobi.

An advocate of the High Court of Kenya, Dr. Mbogoh has served as Executive Director of Kituo cha Sheria, designing and managing programs to safeguard the rights of vulnerable communities. She has also worked with Christian Legal Education, Aid and Research (CLEAR)–Kenya as a resident advocate.

Recognized for her contributions, Dr. Mbogoh was named a Champion for Change in 2023 by Pathfinders for Peaceful, Just, and Inclusive Societies and The Hague Institute for Innovation of Law. She has also received recognition from the Nairobi Legal Awards. She has been on sabbatical as a lecturer at the University of Nairobi where she taught access to justice, human rights, family law related courses. She has held leadership roles in numerous organizations, including the National Legal Aid Services Board and Kenya Civil Aviation Authority Board.

4. PROFILES OF ACCOUNTING OFFICER AND KEY MANAGEMENT



ELEMA HALAKE,SS
DIRECTOR/CEO

Mr. Elema Halake holds a Master of Arts and a Bachelor of Arts in Development Studies, a Diploma in Wildlife Management, an Advanced Diploma in Social Work and a postgraduate Diploma Certificate in criminal justice from Virginia University, USA.

His Public Service career spans over 28 years including at Kenya Wildlife Service (KWS), where he was a Senior Assistant Director and also sat on the Board of the Kenya School of Leadership and Adventure at Mt. Kenya. At KWS, he was part of the leadership that fronted the 1990's anti-poaching strategy that stabilized wildlife conservation, enhanced security, and management.

Earlier, as IPOA's Director of Investigations, Mr. Halake initiated series of administrative and operational reforms, expanded the investigation capacity, enhanced and strengthened performance and contributed towards decentralized regional operations.

At Anti-Counterfeit Authority (ACA), he spearheaded legal and regulatory reforms including the enactment of the Anti-Counterfeit Act 2018, developed and deployed the AIMS project (Anti-Counterfeit Information Management system) and launched the first ever National baseline survey on the magnitude of counterfeiting and illicit trade in Kenya.

His integrity and high-performance track record in Public Service saw him recognized and decorated with the Silver Star (SS) of Kenya by his Excellency, the President of the Republic of Kenya in 2006, with a citation for courage and commitment to duty.



MUNENE M. MUGAMBI

**DEPUTY DIRECTOR, INSPECTIONS MONITORING
& PREVENTIVE SERVICES**

Munene holds a Master of Science in Governance, Peace & Security Studies, Bachelors in Criminology and Security Studies and a Diploma in Forensic Criminology. He is also a Certified Fraud Examiner. He has also undertaken several investigations and security related courses.

He is also a trained paramilitary Police having served with GSU, served as a detective at the DCI HQs Investigations Bureau between 2012 and 2017 as he rose through the ranks. He was also a travelling trainer at Kenya Police College and later Head of County Criminal Intelligence before joining IPOA in 2018 where he rapidly rose through the ranks to become the current Director of Inspections, Research and Monitoring. He garnered wide experience as a Criminal Detective with a specialty on crime intelligence.

While serving as a DCI Officer, he was awarded the distinguished Outstanding Police Service Award (OPSA) in 2016.

Munene was credited for the conceptualization and founding of the Professional Criminologists Association of Kenya (PCAK) and the Kenya Professional Society of Criminology (KEPSOC) where he also served as the founding Chairman and Patron respectively. He is also Patron of the PCAK Youth Criminologists Association, PYE in East Africa.



EMMANUEL LAGAT

**DEPUTY DIRECTOR, INVESTIGATION & FORENSIC
SERVICES**

Lagat holds a Bachelor of Science and a Master's Degree. He has extensive experience in forensics, ballistics, investigations, disaster victim identification and crime scene management. He has been trained in France, USA, Germany and locally in the area of criminology and forensic investigations.

Before assuming the role of Director Investigations, Lagat served as the Head of Rapid Response and Forensics.



MOHAMED ADAN

DEPUTY DIRECTOR, FINANCE & PLANNING

Mr Adan has a robust academic background and extensive experience in both public and private sector. He is currently pursuing a PhD in Finance at KCA University. He holds a Master's in Business Administration with a specialization in Finance and Accounting, where he excelled in advanced financial management skills. This academic foundation is complemented by a Bachelor's degree in Business Management with a focus on Finance and Banking, graduating with First Class Honours - a testament to his exceptional analytical and problem-solving skills. His professional journey is marked by a blend of advanced education, practical expertise, and a commitment to ongoing development in the field finance and Accounting.

In addition to his academic qualifications, Mr. Adan is a Certified Public Accountant (CPA) (K), reflecting his deep understanding of accounting principles and regulatory frameworks. He is a member of the Institute of Certified Public Accountants of Kenya in good standing. His certification is supported by a suite of other professional credentials, including Strategic Leadership Professional Development (SLPD) and Strategic Management Certification (SMC), which underscore his leadership capabilities and strategic acumen.

Throughout his career, Adan has amassed significant experience in finance, accounting, and auditing across diverse sectors. His tenure spans both public and private sectors, where he has demonstrated a profound ability to drive financial performance, enhance operational efficiency, and ensure regulatory compliance. In his current role as Deputy Director finance & planning at the Authority, he oversees financial planning and analysis, budgeting, forecasting, strategic planning and financial reporting, consistently delivering insights that support strategic decision-making and organizational growth.



FESTUS KINOTI
DEPUTY DIRECTOR, LEGAL SERVICES

Kinoti holds a Master's degree in Law (LL.M) in International Humanitarian Law and Human Rights from the Geneva Academy (CUM LAUDE).

He has also a Post-Graduate Diploma in Law from the Kenya School of Law and a Bachelor of laws (LL. B) University of Nairobi (2nd class upper).

Before joining IPOA he was the Ag. Head legal services at the Unclaimed Financial Assets Authority where he joined as a Senior Legal Officer. Mr. Kinoti also worked as an Associate at Musyoka Wambua & Katiku Advocates and Orowe & Co. Advocates. He started off as a Legal Officer at ICRC Regional Delegation in Nairobi. He is an Advocate of the High Court of Kenya.



MARE JILLO
DEPUTY DIRECTOR, HUMAN RESOURCE & ADMIN

Mare Jillo, Deputy Director Human Resource Management and Administration is a Certified Human Resource Professional (CHRP-K) with Masters of Business Administration, specialized in Human Resource Management from Mount Kenya University, Bachelor of Business Management, specialized in Human Resource Management from Mount Kenya University and Diploma in Human Resource Management(KNEC) from Nairobi Technical Training Institute.

Mare is a full member of the Institute of Human Resource Management (IHRM) and has over 15 years of experience in Human Resource management. Before joining the Authority, she served as a Manager at Kenya Post Office Savings Bank.



DR. RUTH KAGUTA, PhD
SENIOR ASSISTANT DIRECTOR, COMPLAINTS

Dr. Ruth Joyce Kaguta holds a PhD (Law & Criminology-UPPA, France), BA & MA (Moi University), LLB (Mt Kenya University-Kenya), and PGD (Kenya School of Law).

Dr. Kaguta is an advocate of the High Court with a vast knowledge of the law. She has over 15 years of experience in serving as a senior university lecturer teaching Criminology and Law. She has also served as external examiner of Criminology and Security Management for Alupe university, Chuka University, Murang'a University and Karatina University.

Before joining university as a lecturer, Dr Ruth taught at Eldoret Polytechnic between 2006 and 2009. Apart from teaching Dr. Ruth has also conducted research and published academic papers and book chapters in the field of Law and Security Management and supervised both masters and PhD students in thesis writing.



DR. DENNIS OKETCH, PhD
**SENIOR ASSISTANT DIRECTOR, COMMUNICATIONS
& OUTREACH SERVICES**

Dennis, holds PhD in Communication, Master's and Bachelor's Degrees in Communication and a National Diploma in Visual Arts and Communication. Dennis has attended the Strategic Leadership and Development Programme (SLDP) and Senior Management Course (SMC) at the Kenya School of Government.

He has spoken at forums in Sydney Australia, Kampala, and the United Arabs Emirates. Dennis is a full member of the Public Relations Society of Kenya (PRSK) and the Kenya Institute of Management (KIM).



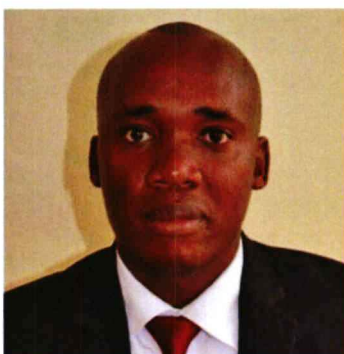
BETHUEL SUGUT
SENIOR ASSISTANT DIRECTOR, REGIONS

Bethuel Sugut holds a Master of Business Administration Degree in Strategic Management from Moi University, Bachelor of Arts Degree in Social Sciences from Egerton University and a Postgraduate Diploma in Human Resource Management from University of Nairobi. He is an Auditor in Quality Management System, ISO9001:2008.

To IPOA, Bethuel brings on board a wealth of experience spanning over 21 years' experience in Management and Administration. Bethuel previously served in the Provincial Administration at the Office of the President and International Fund for Agriculture Development (IFAD).

Prior to that Sugut served as a Personal Assistant to the Minister of Agriculture and Director of Administration, Planning and Operations at Mt. Kenya University for 9 years and 5 years respectively. Before joining IPOA, Sugut was the Administration Manager at the Kenya Institute of Mass Communication (KIMC).

He has undertaken various Administrative Programmes with the Kenya School of Government (KSG). He is currently pursuing his PhD in Business Administration with a bias in Strategic Management. He is an Associate member of the Kenya Institute of Management (KIM) and Institute of Human Resource Management.



KENNEDY OCHIENG NDIRE
SENIOR ASSISTANT DIRECTOR, ICT

Kennedy Ndire has vast experience in enterprise systems and network design and implementation, Data Centre setup and management, ERP systems (SAP, Oracle Siebel CRM and Translogic) and CRM systems (Microsoft Dynamics CRM) design and roll out, user training, project management, policing and strategic management. He holds Master's Degree in Computer Science Distributed Computing Technologies from the University of Nairobi and Bachelor Degree in Business Information Technology from Strathmore University.

He has wide spread professional trainings in the expanse of ICT. He has previously worked in various positions with Kenya Railways, Rift Valley Railways, Independent Policing Oversight Authority and at Huduma Kenya Secretariat among others.



FREDRICK CHABARI
SENIOR ASSISTANT DIRECTOR, PROCUREMENT

Fredrick holds an MSc in Procurement and Logistics from Jomo Kenyatta University of Agriculture and Technology (JKUAT) and a Bachelor of Commerce (Marketing Option) from the University of Nairobi.

He also holds a graduate Diploma in Purchasing and Supply from the Chartered Institute of Purchasing & Supply (CIPS- UK), an Advanced Diploma in Purchasing & Supply from the UK, Diploma in Business Management from The University of Nairobi, among other professional qualifications. He is a member of The Kenya Institute of Supplies Management (M.K.I.S.M) and The Chartered Institute of Purchasing and Supply (M.C.I.P.S-UK).



ENOS NYABIBA
SENIOR ASSISTANT DIRECTOR, RISK & AUDIT

Enosh Nyabiba has cumulative experience in Auditing over a period of fifteen years which was obtained in the teaching fraternity in the private sector. Prior to joining IPOA, he was employed as a lecturer with KCA University training both Certified Public Accountants and Bachelor of Commerce qualifications. He has taught in other CPA training institutions like Vision Institute of Professionals, Star College of Management Studies, Summit Business School. He is currently pursuing a Doctoral degree (PhD) in Business Administration- Finance from Jomo Kenyatta University of Agriculture and Technology (JKUAT).

He holds a Master of Business Administration (MBA) Finance option from Kenyatta University (KU) and a Bachelor of Commerce Degree (Accounting option) from KCA University. He is also a Certified Public Accountant of Kenya (ICPAK), Certified Public Secretary (CS), and Certified Credit Professional (CCP). He is a member of the Institute of Internal Auditors (IIA).



MAJOR BENSON MILAO

SENIOR ASSISTANT DIRECTOR, SECURITY SERVICES

Major Benson Milao (Rtd) holds a Master of Business Administration (MBA) from Kenyatta University; a Bachelor of Laws (LLB) degree from the University of Nairobi; a Bachelor of Science (BSC) degree in Military Science from Egerton University; a Bachelor of Commerce (BCOM) degree from the University of Nairobi; a Level 6 Organization Diploma in Security Management from the International Security Management Institute (ISMI), United Kingdom; and has completed a post-graduate Diploma in Law from the Kenya School of Law, awaiting admission. He also has various other certifications and experiences acquired from the military, professional bodies, the United Nations, among other bodies. Benson has vast knowledge gained from military, corporate, international and private practice.

He has over 22 years' experience in Security, Surveillance, Enforcement, Investigations, Intelligence, Governance, Law, Administration, among others; having started off as a Cadet Officer at the Kenya Military Academy (KMA), Lanet, Nakuru; and rising to the rank of Major in the Kenya Defence Forces (KDF). While at the KDF, he served in various positions including Platoon Commander, Intelligence and Investigations Officer, Aide de Camp (ADC) to the Army Commander and the Vice Chief of Defence Forces, Company Commander, Military Attachee (MA) to the Army Commander, among others. Benson has also served on international assignments and missions, including secondment to the United Nations (UN) Mission in the Democratic Republic of Congo (MONUSCO) in 2014/2015, where he contributed immensely to Security Sector Reforms (SSR); Disarmament, Demobilization, Repatriation, Reintegration and Resettlement (DDRRR) programs, humanitarian response; human rights issues among others.

Major Milao is a Member of the International Security Management Institute (ISMI), United Kingdom and a member of the Association of Corporate and Industrial Security Management Professionals (ACISMP). He was awarded the UN Peace Keeping Medal (2015), the Constitutional Medal (2013) and Linda Nchi Medal (2013). He is actively involved in security, governance and legal consultation and capacity building as well as empowerment and support of the vulnerable members of society.



ABDIRAHMAN JIBRIL

SENIOR ASSISTANT DIRECTOR, INVESTIGATIONS

Mr. Jibril holds Postgraduate Diploma in Law, Bachelors of Law, Bachelors of Arts and Diploma in Criminology and social studies. He is currently pursuing Masters in Security Management and Policing Studies.

Mr. Jibril has extensive experience in investigations and Crime scene management having been an investigator for more than 24 years.

Mr. Jibril is a trained Police officer and served at the Directorate of Criminal Investigations where he rose through the ranks. He joined in IPOA in 2017 and rose through the ranks to become the current Head of investigations.



JOB MUGIIRA

SENIOR ASSISTANT DIRECTOR, INSPECTIONS

Job Mugiira is a Research, Policy and Compliance Expert with a cumulative experience of 12 years in research methodology, data analysis, reporting, policy analysis, strategic planning and compliance. Job had previously worked with Futures First Ltd. in Kenya and India as an International Markets Analyst trading derivatives on the Chicago Mercantile Exchange (CME) and Transparency International – Kenya as the Deputy Research Officer.

At IPOA he served as the Senior Research Officer, Assistant Director-Inspections and currently as the Senior Assistant Director – Inspections. In 2023, he served as a Research Analyst in the National Taskforce on Improvement of Terms and Conditions of Service and other Reforms for Members of the National Police Service and Kenya Prisons Service (Maraga Taskforce). Job holds an MBA in Corporate Management from KCA University and a Bachelor's Degree in Economics & Statistics from the University of Nairobi.

Besides, he holds a Strategic Leadership Development Program (SLDP) and a Senior Management Course (SMC) certificate from the Kenya School of Government. Job has undertaken a Training in International Markets Analysis in India and Certified Public Accountant (CPA) Part 1 from KASNEB. He also holds certificates in Data Demand and Use and Fundamentals of Monitoring & Evaluation from Measure Evaluation in addition to a Distinction in the Trustee Development Program from Kenya College of Insurance. He is a full member of the Kenya Institute of Management (KIM) and the Institute of Economic Affairs (IEA).



AGATHA CHERUIYOT
SENIOR ASSISTANT DIRECTOR, FINANCE

Agatha's experience spans over ten years in finance and accounting field. Prior to joining IPOA, she was the Lead Accountant in charge of the Income generating and business units at the University of Nairobi Enterprises (UNES) limited.

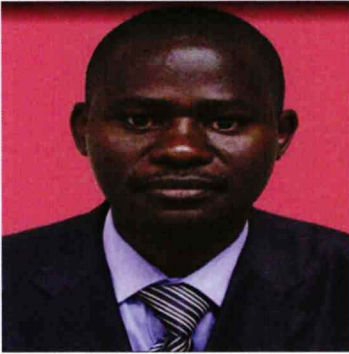
She holds a Master's Degree in Business Administration (Finance Option) and a Bachelor of Commerce degree (Accounting option) from Egerton University. FCPA Agatha is a member ICPAK and ICIFA. She has undertaken senior management course and Strategic Leadership Course from Kenya School of Government.



MAUREEN MAINA
SENIOR ASSISTANT DIRECTOR, LEGAL

Ms. Maureen Wangari is the Senior Assistant Director, Legal Services Directorate at the Independent Policing Oversight Authority. She is an Advocate of the High Court of Kenya and a holder of a Master of Laws Degree (LLM) in Public International Law from the University of Nairobi. She has a post-graduate Diploma in Law from the Kenya School of law and a Bachelor of Laws degree (LLB) from the University of Nairobi. She is a certified Pension Scheme Trustee (TDPK).

Before joining IPOA, she was a Senior Associate at Humphrey and Company LLP and a legal consultant at Matynsrose Solicitors, United Kingdom. She is a member of the Law Society of Kenya since 2011.

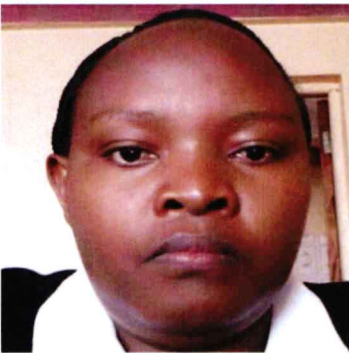


JOSHUA MUTUA

**SENIOR ASSISTANT DIRECTOR, RAPID RESPONSE
AND FORENSICS**

Mr. Joshua Mutua has a vast experience in Criminal Investigations with a bias in Forensic Investigations. He holds a Masters Degree in Forensics from Osaka University, Japan. He also holds a BSc in Biochemistry from Egerton University and a Post Graduate Diploma in Education from Kenyatta University.

He has professional trainings in Crime Scene Investigations (BKA, Germany), Forensic Image processing from National Research Institute of Police Science (NRIPS) in Tokyo Japan, Forensic Investigations (DCI Academy), and Laboratory Quality Management Systems from New Delhi-India. He is Certified and gazetted as a Crime Scene Investigator.



LUCY M. WANJAH

ASSISTANT DIRECTOR, PLANNING

Ms. Lucy M Wanjahi is a Planning, Monitoring, Evaluation, Reporting and Learning expert with a wealth of experience of over 14 years in conducting needs and impact assessments, surveys, strategic plan development, performance contracting and resource mobilization.

She holds a Master's Degree in Monitoring and Evaluation from the University of Nairobi, finalizing a Masters degree in Gender and Development from Kenyatta University, Bachelor of Science degree in Social Science from Kenyatta University, and a postgraduate Diploma in Project Management from the Kenya Institute of management. Lucy has also attended the Strategic Leadership and Development Programme (SLDP) and Senior Management Course (SMC) at the Kenya School of Government. She is a full member of the Kenya Institute of Management (KIM).

Before joining IPOA in 2017, Lucy worked with the National Council for Persons with Disabilities as a Principal Monitoring and Evaluation Officer and Performance Contracting Coordinator and previously with Zinduka Afrika and National Council for Population and Development -Reproductive Health; Output Based Aid (OBA) project.

5. STATEMENT BY THE CHAIR OF THE BOARD



MR. AHMED ISSACK HASSAN, CBS
CHAIRPERSON

It is my pleasure to present the Annual Report and Financial Statements of the Independent Policing Oversight Authority (IPOA) for the financial year ended 30th June 2025.

This report outlines the Authority's continued efforts to promote accountability, professionalism, and respect for human rights within the National Police Service. Despite facing financial constraints and a dynamic operating environment, IPOA remained steadfast in delivering on its constitutional and statutory mandate. The Authority concluded several key investigations, submitted case files to the Office of the Director of Public Prosecutions, conducted numerous inspections of police premises, and monitored police operations across the country.

The year also marked the operationalization of the Independent Policing Oversight Authority (General) Regulations, 2024, which strengthened our institutional frameworks and enhanced the transparency and consistency of our oversight work. IPOA further aligned its efforts with national priorities, including the Bottom-Up Economic Transformation Agenda (BETA), Vision 2030, and relevant international frameworks such as the Sustainable Development Goals (SDGs).

I take this opportunity to thank my fellow Board Members for their valuable contributions and commitment to the Authority's mission. I also extend appreciation to the IPOA Secretariat for their hard work and professionalism throughout the year.

Finally, I wish to thank our partners, including Government institutions, civil society actors, and development partners for their continued collaboration and support. We remain committed to our role as a critical pillar in Kenya's security and justice architecture, working towards a policing service that is accountable, professional, and rights-respecting.

A handwritten signature in black ink, appearing to read 'Ahmed Issack Hassan', written over a horizontal line.

Ahmed Issack Hassan, CBS
Chairperson

6. STATEMENT BY THE ACCOUNTING OFFICER



ELEMA HALAKE,SS
ACCOUNTING OFFICER

It is with great pride and optimism that I present the Annual Report and Financial Statements of the Independent Policing Oversight Authority (IPOA) for the year ended 30th June 2025. This report captures our unwavering commitment to strengthening civilian oversight and advancing the professionalism, accountability, and integrity of the National Police Service (NPS).

In the Financial Year 2024/2025, the Authority operated with a final approved budget of Kshs. 1,101.6 million, against which actual expenditure amounted to Kshs. 1,091.6 million. This represents a commendable absorption rate of 99 per cent, enabling the effective implementation of planned activities and programs for the year.

During the reporting period, the Authority received and processed 4,495 complaints from the public, concluded 711 investigations, inspected 663 police facilities, and monitored 128 police operations across the country. In fulfilling its mandate, IPOA also issued recommendations to the NPS and other relevant State agencies aimed at improving policing standards. Notably, the Authority assessed the level of implementation of its recommendations in 29 police stations across 22 counties, with findings indicating a 43.1 per cent implementation rate. This exercise underscores IPOA's commitment to ensuring that its recommendations translate into tangible improvements in police conduct and service delivery.

To promote transparency, public accountability, and stakeholder engagement, IPOA published several thematic and investigation reports, disseminated information, education, and communication (IEC) materials, and participated actively in public outreach forums. Through strategic communication initiatives, including press releases, media briefings, and targeted engagement with both local and international stakeholders, the Authority continued to raise awareness on policing matters and foster collaborative partnerships.

I extend my deepest appreciation to the Secretariat for their unwavering dedication, to our stakeholders for their constructive collaboration, and to the public for their trust and active support in our work.

Together, we are making steady progress towards cultivating a policing culture anchored in integrity, transparency, respect for human rights, and citizen-centered service.

The journey towards a more accountable, professional, and trusted National Police Service is well underway, and IPOA remains steadfast in its resolve to lead and champion this transformation.

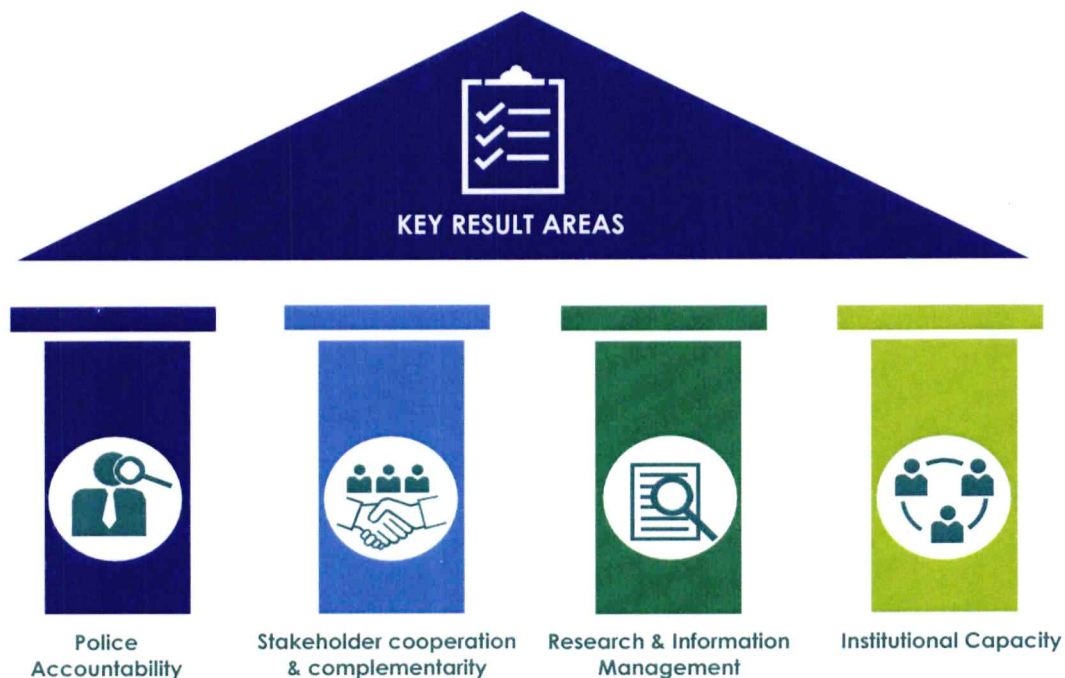
We sincerely acknowledge and appreciate the unwavering dedication of our stakeholders, partners, and staff in advancing the Authority's strategic objectives. Their commitment, collaboration, and hard work have been instrumental in our achievements this year, and we look forward to building on this momentum to deliver even better outcomes in the year ahead.



Elema Halake, SS
Accounting Officer

7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2024/25

The Authority's programs and activities are aligned to the four Key Results Areas of the current five-year strategic plan 2019 – 2024, the Bottom-up Economic Transformation Agenda (BETA) and other economic development blue prints. Each strategic objective addresses particular needs for continuous improvement of performance of the overall objective on promoting public trust and confidence in the National Police Service. The four (4) Key Results Areas are as below;



In the realization of its Key Results Areas, the Authority implemented a range of programs that formed the basis for the development of the Annual Work Plan and Budget for the financial year 2024/2025. This plan was aligned with the Fourth Medium-Term Plan (MTP IV) of Kenya Vision 2030 and built on progress achieved during the previous financial year. It was also anchored on the Authority's Strategic Plan for FY 2019–2024, which was extended to include the FY 2024/25 period. In executing its mandate of promoting accountability in policing and safeguarding public interest, the Authority continues to address critical policy, legal, regulatory, and governance matters.

In addition to the planned interventions under the strategic objectives, the Authority's performance during the period was influenced by emerging external dynamics. Notably, budgetary cuts experienced during the year had a negative impact on the Authority's operations and overall performance, as illustrated in the table below:

Table 7.1: Programme performance

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/25			Cumulative Achievement by end of FY 2024/25			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Police oversight services	To build public confidence and trust in policing	Enhanced police accountability	Complaints received and processed	Proportion of complaints received and cleared within time	100%	100% (4495)	0	100%	100% (21,370)	0	The Authority received and processed 4495 an increase in the number compared to the last financial year due to complaints lodged arising from the Gen-Z demonstrations.
			Investigations concluded	Number of targeted investigations concluded	720	711	-9	5,595	4,848	-747	711 targeted investigations were conducted. The shortfall of 9 is attributed to insufficient budget. There was a notable backlog of 747 cases under investigations since inception.
			Investigation files submitted to ODPP in time	Percentage of completed investigation files submitted to ODPP in time	100%	100% (171)	0	100%	100% (889)	0	IPOA Submitted 171 files to ODPP for action. As at 30th June 2025, 262 and 55 criminal and civil cases respectively were before courts while 40 convictions had been made since inception. IPOA had submitted 889 cases to the ODPP since inception.
			Police premises inspected	Number of police premises inspected	635	663	+83	4800	3713	-1087	663 Inspections were done in Police Premises and recommendations made to NPS and other state actors for improvement of the Service. The shortfall of 1087 inspections is attributed to insufficient budget.
			Police operations monitored.	Number of police operations monitored.	70	128	+58	370	540	+170	There has been an increase in Policing operations calling for IPOA to monitor.
	To strengthen cooperation with and complement state and non-state actors.	Stakeholder Cooperation and Complementarity strengthened.	Dialogue sessions held.	Number of dialogue sessions held with the members of National Police Service.	9	15	+6	54	60	+7	IPOA conducted 15 Dialogue sessions during the reporting period.

Note: The Cumulative achievement is from 2019/20



8. GOVERNANCE STATEMENT

The Authority was established through an Act of Parliament, Independent Policing Oversight Authority Act Cap 86 of the Laws of Kenya (IPOA Act) to provide for civilian oversight of the work of the Police. The vision and the mission of the Authority is to promote public trust and confidence in the National Police Service by conducting independent and impartial investigations, inspections, audits and monitoring of the National Police Service to enhance professionalism and discipline of the Service.

The Authority discharges its mandate in accordance with the provisions in the Act. The Authority's roadmap to achieve success is embedded in the Strategic Plan for FY 2019-2024. The strategic objectives address the key challenges facing civilian police oversight and are aligned to the Authority's mandate.

The accounting officer is accountable to the National Assembly in accordance to Section (68) of the Public Finance Management (PFM) Act of 2012, in ensuring that the public resources are used in a way that is lawful and authorized; effective and efficient; economical and transparent. This role is discharged vis-a-vis the principles of good governance and the oversight of the Board envisaged in the provisions of Section (8) of the IPOA Act.

The Chief Executive Officer is responsible to the Board for the day to day management of the affairs of the Authority.

8.1 Corporate Governance Principles

In pursuit of the corporate objective, the Authority is committed to the highest level of good governance. IPOA strives to foster a culture that upholds the Constitution of Kenya (2010), values and rewards exemplary performance within clear ethical standards, corporate integrity, upholding respect for all and safeguarding national interest.

The Board discharges its role and functions in compliance with the enabling laws, rules and regulations. IPOA Act, identifies the roles and functions of the Board which should be exercised collectively. The roles and functions include actualization of the organization's vision, mission, purpose and core values; to set and oversee the overall strategy and approve policies of the Authority; approve the annual work plan, budget and Procurement Plan; monitor the organization's performance, ensure sustainability and effective communication with stakeholders.

8.2 Appointment of the Board

The third Board was appointed in office on 9th December, 2024. This followed the end of tenure for the second Board on 31st August, 2024. The Board is appointed by the President through the recommendation of the selection panel, upon approval by the National Assembly pursuant to Sec. 11 of IPOA Act.

8.3 Board Tenure

The Board has a six-year tenure which runs from 9th December 2024 to 8th December, 2030.

8.4 Induction of the Board

The Authority undertook the induction of the Board members from 16th -20th December, 2024 at KSG Mombasa.

8.5 Size and composition of the Board

The Board consists of a chairperson, a vice chairperson and six (6) members; the chairperson of KNCHR (ex-officio member). The Director/CEO was secretary to the Board.

The skills matrix for the Board consists of individuals who possess extensive experience in various disciplines, which are applicable in the overall governance of the Authority and achieved the right balance of skills and experience necessary in decision making in line with Sec. 9 and Sec. 10 of IPOA Act.

8.6 Board Committee

The Board had five standing oversight Committees namely; Technical, Finance Committee, Communication & Outreach, Human Resource and Audit which are aligned to the Authority's mandate and functions.

The Audit committee consists of consists of two (2) independent audit committee members sourced competitively, one (1) commissioner and one (1) National Treasury representative. The audit committee held nine (9) meetings during the period under review.

8.7 Management Committee

The Authority has established management standing committee consisting of the CEO, Directors and Head of Departments for the overall day to day implementation of policies and procedures to ensure efficient service delivery.

8.8 Risk Management, Compliance and Conflict of Interest

The Authority's approach to risk management involves the proactive identification, assessment, and prioritization of potential risks, followed by the strategic and cost-effective deployment of resources to mitigate, monitor, and control the likelihood or impact of adverse events that could impede the achievement of its organizational objectives.

In line with principles of good governance and transparency, the Authority ensures that declarations of conflict of interest are made in all its meetings. Additionally, the Authority has a comprehensive Risk Management Framework in place to guide the systematic management of risks across all functions and operations.

8.9 Training and Development in Governance

As part of its induction process, the Board undertook experiential learning aimed at fostering engagement with established civilian oversight mechanisms both regionally and internationally. This initiative provided an opportunity to gain insights into global best practices, recognizing that IPOA is the second civilian oversight institution in Africa after South Africa's Independent Police Investigative Directorate (IPID). The engagement was particularly timely given that police accountability and oversight continue to be evolving and critical issues across the world.

The Authority also undertook productivity mainstreaming initiatives aimed at enhancing efficiency and performance across its operations. As part of this effort, a total of 26 officers including the management drawn from various functional units participated in targeted training on productivity mainstreaming. These initiatives were designed to embed a culture of continuous improvement and performance optimization within the Authority.

Additionally, one officer received specialized training in Crime Research and Intelligence Analysis at the National Forensic Science University, a program sponsored by the Government of India.

8.10 Compliance with laws and regulations among others

The Authority consistently reviews its internal control systems to promote the accuracy of financial reporting, enhance operational efficiency and effectiveness, and ensure compliance with applicable laws and regulations. During the FY 2024/2025, the Authority fully adhered to the principles of the rule of law as outlined in the Constitution of Kenya 2010, as well as the provisions of the Public Finance Management (PFM) Act 2012, the Public Procurement and Asset Disposal Act (PPADA) 2015, and their respective regulations. Compliance was also maintained with all other relevant legal frameworks, guidelines, and procedural manuals that support the execution of the Authority's mandate.

Furthermore, the Authority has upheld the highest standards of ethical conduct in all financial matters. Oversight institutions have not raised any concerns regarding financial impropriety or governance issues during the reporting period.

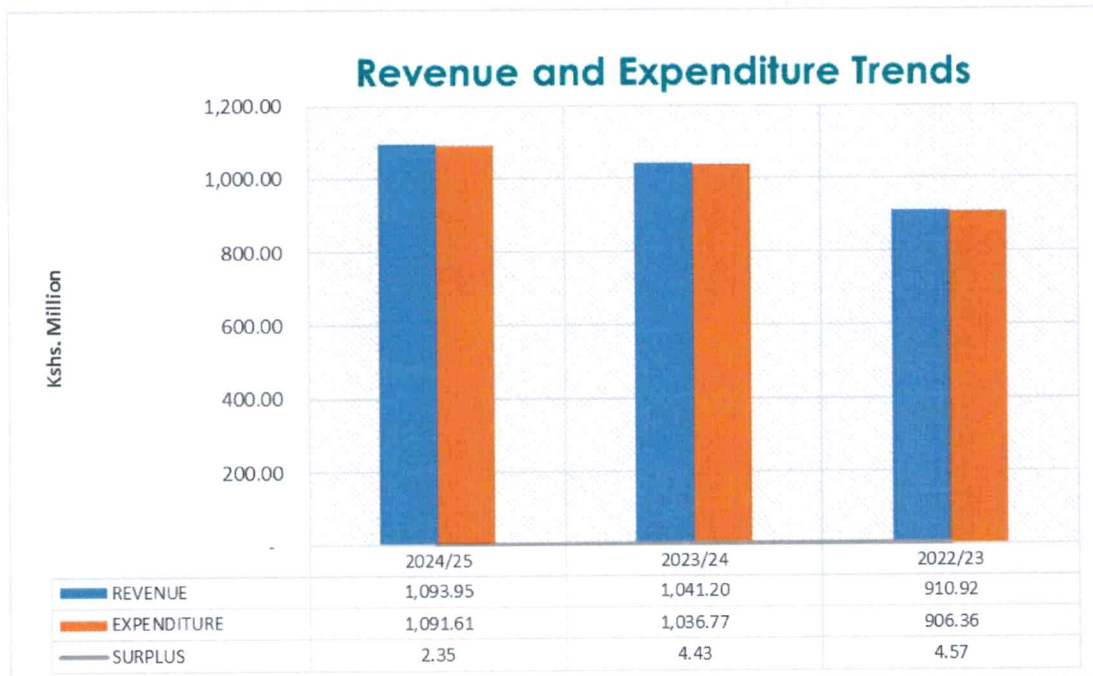
9. MANAGEMENT DISCUSSION AND ANALYSIS

The Authority's overall performance is assessed based on the implementation of key interventions and the achievement of planned targets as outlined in the Strategic Plan 2019–2024. The following section provides a detailed discussion and analysis of the Authority's performance during the reporting period, highlighting progress made, challenges encountered, and areas of improvement in fulfilling its mandate.

9.1 Financial Performance

During the period under review, the Authority recorded total revenue of Kshs. 1,093.95 million against an expenditure of Kshs. 1,091.61 million. This resulted in an operational surplus of Kshs. 2.35 million, reflecting prudent financial management and efficient utilization of resources.

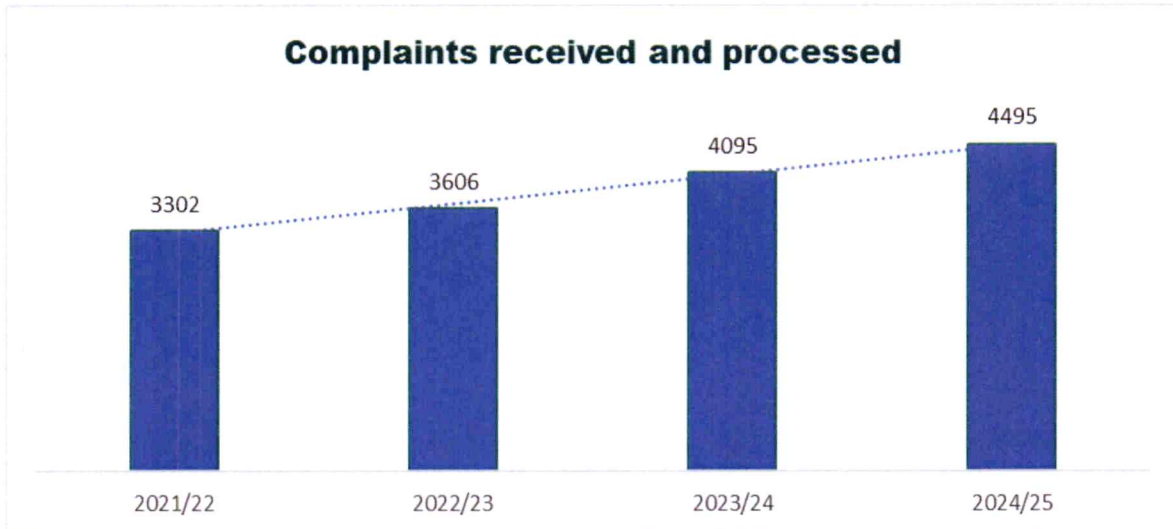
The comparative analysis of revenue and expenditure in the previous year and the year under review are as presented below:



9.2 Operational Performance

Over the four-year period spanning FY2021/2022 to FY2024/2025, the Authority has recorded mixed performance trends across its core mandate areas, including the receipt and processing of complaints, investigations, inspections, and monitoring activities.

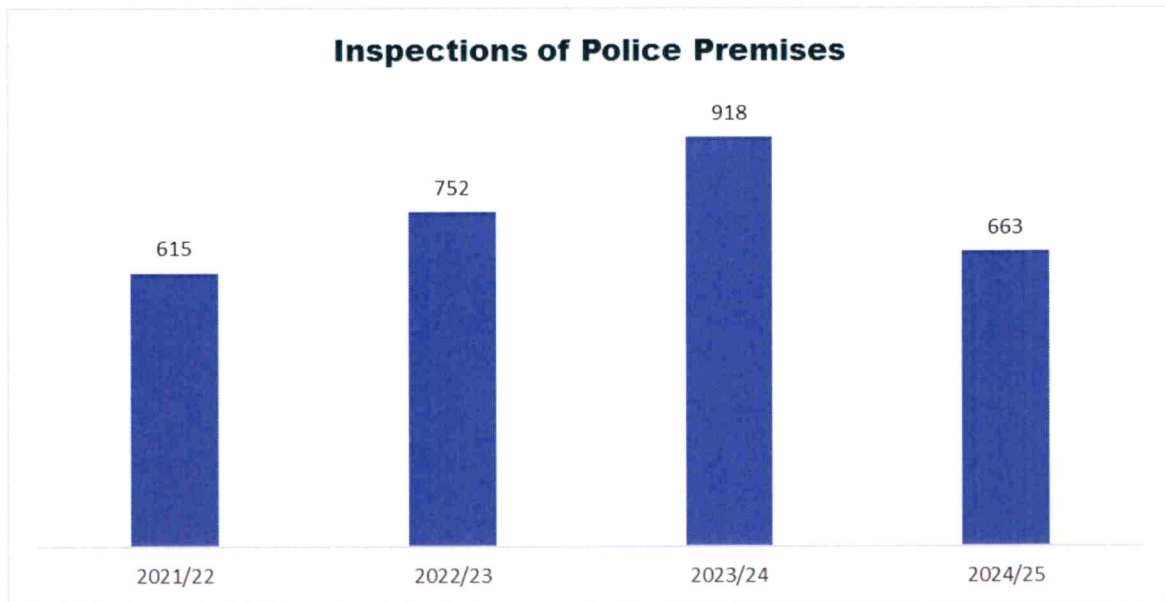
Notably, the monitoring of police operations and the submission of investigation files to the Office of the Director of Public Prosecutions (ODPP) have shown fluctuating patterns, with alternating periods of growth and decline. These performance trends are visually represented in the graphs below, providing insight into the Authority's operational dynamics and areas requiring strategic focus.



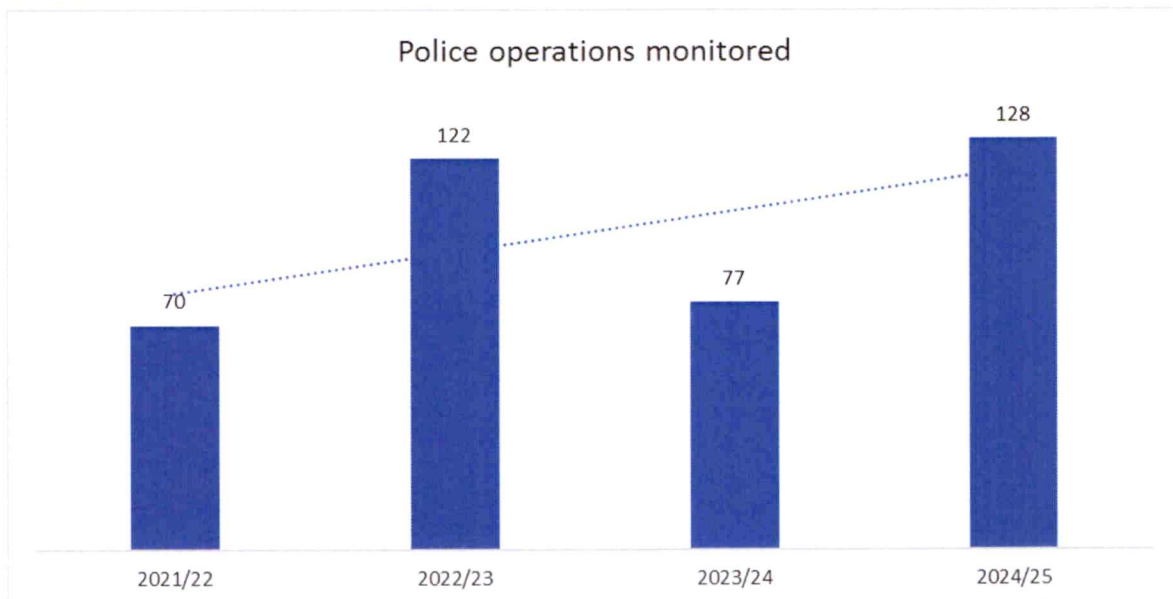
The number of complaints received and processed increased by 9.8%, rising from 4,950 in the previous year to 4,495 in FY2024/2025.



There was a slight decline in the number of investigations conducted by (184) in the FY 2024/25 as compared to the FY 2023/24.



On the other hand, the number of inspections conducted decreased by 27%, from 918 in FY2023/24 to 663 in FY2024/25. The number of police operations monitored increased from 77 to 128 as indicated in the figure below.



9.3 Compliance with statutory requirements

During the year under review, the Authority fully complied with all its statutory obligations, including adherence to public procurement regulations and the timely remittance of statutory deductions such as PAYE, NHIF, NSSF, NITA, and HELB. These obligations were met within the stipulated deadlines, reflecting the Authority's commitment to regulatory compliance and sound financial governance. Consequently, the Authority does not anticipate any contingent liabilities arising from non-compliance with statutory requirements.

9.4 Enterprise Risk Management

The Authority's risk management approach entails the proactive identification, assessment, and prioritization of potential risks, followed by the strategic and cost-effective allocation of resources to reduce, monitor, and control the likelihood or impact of adverse events that could hinder the achievement of its organizational objectives.

9.5 Key projects and investment decisions the Authority is planning/Implementing

The key project currently being implemented by the Authority is the Enterprise Resource Planning (ERP) system, which is supported by a development partner and aimed at enhancing operational efficiency and service delivery. In the medium term, the Authority plans to undertake a major infrastructure project that includes the acquisition of land and preparation of design for construction of its headquarters. Additionally, the Authority intends to expand its regional presence by establishing more regional offices to bring services closer to the citizens and strengthen its oversight mandate across the country.

10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

10.1 Sustainability strategy and profile

The Authority has sustained its commitment to institutional sustainability and business continuity by actively implementing the strategies outlined in its Strategic Plan (2019–2024). These efforts are geared toward ensuring IPOA remains a going concern and capable of effectively discharging its mandate. Key initiatives include continuous engagement with the National Assembly and the National Treasury to advocate for enhanced annual budget allocations to support operational needs and strategic priorities. In addition, the Authority has collaborated with development partners to secure technical assistance, including the provision of equipment and capacity-building through training. Looking ahead, IPOA envisions increased budgetary support and strengthened resource mobilization to advance and sustain its strategic objectives.

Institutional capacity remains a key priority area in the Authority's Strategic Plan, with a focus on promoting sound corporate governance, enhancing human resource capacity, and ensuring long-term financial sustainability. It also emphasizes strengthening business systems and internal processes to support quality, efficiency, and sustainability across all civilian oversight programmes and activities.

In recognition of its commitment to financial transparency and accountability, the Authority was ranked third in the Financial Reporting (FiRe) Award in the category of Constitutional Commissions and Independent Offices under the IPSAS Cash Accounting classification during the last financial year.

To bring services closer to the public and enhance its presence on the ground, the Authority has established nine regional offices in Nairobi, Mombasa, Kisumu, Garissa, Meru, Nyeri, Nakuru, Eldoret, and Kakamega. Over 100 officers have been deployed across these stations to implement the Authority's mandate at the local level. Plans are underway to expand this footprint further by establishing additional regional offices and exploring the integration of IPOA services into Huduma Centres across the country.

The Authority operates under a comprehensive Human Resource Policies and Procedures Manual, aligned with the values and principles of public service as enshrined in Articles 10 and 232 of the Constitution. Staff performance is managed through a structured appraisal system, which helps identify areas for improvement and informs training and capacity development initiatives.

During the reporting period, the Authority continued the implementation of the Independent Policing Oversight Authority General Regulations, 2024, gazetted through Legal Notice No. 96. These regulations offer a robust framework to guide the Authority's technical operations and have been instrumental in reinforcing its oversight functions.

Their implementation marks a significant step forward in promoting transparency and accountability within the National Police Service.

Furthermore, the Authority continues to integrate risk management into its strategic operations to enhance organizational resilience and sustainability. In line with ongoing modernization efforts, IPOA is also progressively digitizing its work processes to improve efficiency, data management, and service delivery.

10.2 Environmental performance /climate change/ mitigation of natural disasters

The Authority is committed to promoting environmental sustainability and mitigating the effects of climate change, in line with the Environmental Management and Co-ordination Act (EMCA) No. 8 of 1999. As part of this commitment, the Authority has put in place a comprehensive waste management system that includes strategically positioned waste bins, a service level agreement for effective waste collection and disposal, and a shift toward electronic communication to reduce the use of printed materials. These efforts have significantly contributed to the reduction of waste and carbon emissions within the institution.

In addition, the Authority is actively involved in enhancing forest cover through tree planting initiatives, which are integrated into its corporate social responsibility (CSR) agenda. To further reduce environmental pollution, the Authority has adopted measures such as electronic waste disposal, IT asset sharing, and the circulation of digital documents. Moreover, disaster recovery sites have been established to safeguard critical data in the event of a natural disaster, reinforcing operational resilience.

The Authority also prioritizes natural disaster mitigation through a series of proactive measures. These include the annual conduct of Security Risk Analyses (SRA) to identify potential natural disaster risks, assess their likelihood, and implement appropriate mitigation strategies. Infrastructure and A Security Advisory Committee has been appointed to address emerging security and safety issues, including those arising from natural disasters. Additionally, the Health, Safety, and Environment (SHE) Committee is in place to manage staff health and safety concerns and to implement measures aimed at minimizing work-related risks. These structures collectively support the Authority's commitment to environmental stewardship, staff well-being, and institutional resilience.

10.3 Employee Welfare

IPOA's recruitment processes are anchored in the Constitution, relevant legal frameworks, the Public Service Commission's Human Resource guidelines, and the Authority's internal Human Resource Policies and Procedures Manual. Appointments and promotions are conducted through fair competition and merit, while upholding the principles of inclusivity, regional diversity, and the representation of marginalized groups, especially women and persons with disabilities. The Authority's current workforce reflects Kenya's ethnic diversity, with compliance to the constitutional two-thirds gender rule and inclusion of Persons with Disabilities (PWDs).

IPOA continues to support a robust staff welfare framework, which includes a pension scheme, the IPOA Sacco Cooperative Society, the IPOA Staff Welfare Association, and car loan and mortgage facilities. Additionally, employees benefit from a comprehensive medical cover, group life insurance, and Workers Injury Benefit Act (WIBA) insurance.

To promote mental well-being, the Authority offers psychosocial support and psychoeducation, particularly for staff in high-stress roles such as investigators, inspection and monitoring officers, and complaints management personnel. IPOA has also implemented capacity-building initiatives for 80 officers, focusing on trauma-informed care, personal security, and vicarious trauma. Ongoing programs targeting stress and burnout management are available across all departments. These efforts are aimed at ensuring staff are well-supported, emotionally resilient, and operate in a safe and healthy working environment.

10.4 Operational Practices

10.4.1 Responsible competition practice

The Authority's procurement function is grounded in a framework of competitive, transparent, and accountable business practices, in line with the Constitution of Kenya (2010), the Public Procurement and Asset Disposal Act (2015), and the accompanying Regulations of 2020. The Authority upholds a procurement system that is free, fair, and competitive. To ensure transparency and accessibility, IPOA advertises its procurement opportunities through the print media (MyGov), on the Government's public procurement information portal (www.tenders.go.ke), its official website (www.ipoa.go.ke), and on institutional noticeboards. Open tendering remains the preferred method for major procurements, in accordance with Sections 91 and 96 of the Public Procurement and Asset Disposal Act, 2015.

To maintain integrity in the procurement process, IPOA requires all suppliers to sign Tender Self-Declaration Forms (SD1 & SD2) as outlined in Regulation 47 of the 2020 Regulations. Suppliers are also mandated to complete and sign the Tender Securing Declaration Form, as stipulated under Regulations 146 and 155(2). The Authority actively supports inclusivity by implementing preference and reservation schemes that allocate at least 30% of procurement opportunities to youth, women, persons with disabilities (PWDs), and marginalized groups, through a competitive and transparent process as provided for in Section 157(12) and (13) of the Act. During the 2024/2025 financial year, the Authority allocated Kshs. 17.2 million to special category groups accounting for 44% of the total procurement budget earmarked for special groups, exceeding the 30% threshold in compliance with Section 57(13)(a) of the Act.

In promoting local industry and supporting the "Buy Kenya, Build Kenya" initiative, the Authority ensures that at least 40% of its procurement opportunities go to local suppliers, thereby fostering competition and growth of local businesses. Additionally, the Authority conducts market surveys on a needs basis and consults with professionals to guarantee that the pricing of goods, works, and services remains aligned with prevailing market trends.

10.4.2 Responsible Supply Chain and supplier relations

IPOA is committed to maintaining responsible and transparent supplier relationships. The Authority ensures that all engagements with suppliers and contractors are formalized through the issuance of contracts, Local Purchase Orders (LPOs), or Local Service Orders (LSOs), which establish clear contractual obligations between both parties. To facilitate open communication, IPOA provides a dedicated customer service line during working hours and maintains an official procurement email through which suppliers can raise and address procurement-related concerns.

All goods, works, and services delivered to the Authority are subjected to thorough inspection upon receipt, and once accepted, payments are processed promptly within 30 days from the date of acceptance. IPOA maintains regular engagement with its suppliers to review contract performance and provide updates on payment status. Since its establishment, the Authority has enjoyed a cooperative relationship with its suppliers, with no legal disputes recorded. Furthermore, there are no pending bills for goods or services for the reporting period, reflecting IPOA's commitment to timely payments and sound financial management.

10.4.3 Community Engagements

The Authority intensified its efforts to engage communities, National Police Service officers, and other stakeholders with the goal of equipping them with knowledge on policing. These interactions were facilitated through focus group discussions, dialogue forums, sensitization sessions, and bilateral institutional meetings with selected priority stakeholders. Participants included both State and Non-State actors, non-governmental organizations, civil society groups, and electoral observer missions. These initiatives enhanced the existing collaboration between IPOA and its stakeholders. In addition, the Authority addressed matters of public interest through direct engagement and press statements shared across both local and international media platforms. During the period, IPOA also kept stakeholders informed via its website, blog, and social media channels.

Recognized as part of IPOA's social responsibility, these empowerment initiatives have had a positive societal impact by safeguarding civil rights, promoting effective policing, fostering greater police accountability, enhancing transparency in reporting police misconduct, and strengthening trust between the police and the community.



IPOA official engages the public by distributing brochures during the outreach programme in Mombasa.



IPOA official sensitize students on Authority's mandate in Eldoret.



IPOA officials interact with boda boda riders during an outreach programme in Nyeri.

In recognition of the growing global challenge posed by climate change, the Authority undertook a tree planting initiative as part of its environmental conservation efforts. This activity aimed to contribute to the enhancement of forest cover, which plays a critical role in mitigating climate change by absorbing carbon dioxide, improving air quality, conserving biodiversity, and preventing soil erosion.

Through this initiative, the Authority not only supported the national agenda on increasing forest cover but also demonstrated its commitment to corporate social responsibility and sustainable environmental stewardship. The exercise further served as a platform to raise awareness among staff, stakeholders, and the community on the importance of collective action in safeguarding the environment for present and future generations.



IPOA Board member Mr. Ken Williams Nyakomitah, OGW alongside Deputy Director, Inspection, monitoring and preventive service plants a tree.

As part of the process of developing its new Strategic Plan for the FY 2025–2030, the Authority convened a stakeholder validation forum at the Sarova Stanley Hotel in Nairobi. The purpose of this engagement was to present the draft plan to stakeholders and gather their feedback, insights, and recommendations. This participatory approach ensured that the plan was enriched with diverse perspectives, addressing the priorities and concerns of all relevant parties.

The forum brought together representatives from both State and Non-State actors, including government agencies, civil society organizations, non-governmental organizations, and other development partners. Through open dialogue and constructive discussions, stakeholders were able to contribute meaningfully to shaping a comprehensive and inclusive strategic plan that aligns with the Authority's mandate while meeting the needs and expectations of the public it serves.



IPOA Board member Mr. Ken Williams Nyakomitha, OGW alongside Deputy Director, In-IPA Board led by Chairperson, Ahmed Issack Hassan alongside stakeholders at the strategic plan validation forum held at Sarova Stanley, Nairobi.



Stakeholders validation forum for strategic plan 2025-2030 held at Sarova Stanley, Nairobi.

11. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer of the Independent Policing Oversight Authority (IPOA) is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30th, 2025. This responsibility includes:

- i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- iv) Safeguarding the assets of the entity;
- v) Selecting and applying appropriate accounting policies; and
- vi) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the Authority's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Authority's financial statements give a true and fair view of the state of IPOA's transactions during the financial year ended June 30th, 2025, and of the Authority's financial position as at that date. The Accounting Officer of IPOA further confirms the completeness of the accounting records maintained for the Authority, which have been relied upon in the preparation of the Authority's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer of the IPOA confirms that the Authority has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Authority's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer of the Independent Policing Oversight Authority (IPOA) is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30th, 2025. This responsibility includes:


- i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- iv) Safeguarding the assets of the entity;
- v) Selecting and applying appropriate accounting policies; and
- vi) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the Authority's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Authority's financial statements give a true and fair view of the state of IPOA's transactions during the financial year ended June 30th, 2025, and of the Authority's financial position as at that date. The Accounting Officer of IPOA further confirms the completeness of the accounting records maintained for the Authority, which have been relied upon in the preparation of the Authority's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer of the IPOA confirms that the Authority has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Authority's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Authority's financial statements were approved on 12th August, 2025 and signed by:



Elema Holake, SS
Accounting Officer/CEO

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON INDEPENDENT POLICING OVERSIGHT AUTHORITY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Independent Oversight Policing Authority set out on pages 1 to 31, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes

in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Independent Oversight Policing Authority as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Independent Oversight Policing Authority Act, 2011 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Independent Oversight Policing Authority Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Information

The Independent Policing Oversight Management is responsible for the other information set out on page i to liv which comprise of Key Authority Information and Management, Profile of the Board, Profiles of Accounting Officer and Key Management, Statement by Chair of the Board, Statement by the Accounting Officer, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Authority's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective,

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Authority'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 Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Authority's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions Standards. The Standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs 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.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 October, 2025

13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30th JUNE 2025

Revenue	Notes	2024-2025 KShs
Revenue from non-exchange transactions		
Transfers from Exchequer	6	1,093,729,687
Total		1,093,729,687
Other Incomes		
Sale of incidental goods	7	225,150
Total		225,150
Total Revenue		1,093,954,837
Expenses		
Employee costs	8	806,804,983
Use of Goods and Services	9	283,832,197
Depreciation & Amortization expense	10	106,832
Total Expenses		1,090,744,012
Other gains/(losses)		
Gain/(loss) on sale of assets	11	(865,344)
Surplus/(Deficit) before Tax		2,345,481
Taxation		-
Surplus/(Deficit) for the Period		2,345,481

The Financial Statements set out on pages 1 to 5 were signed by:


Elema Halake, SS
Director/CEO


Mohamed Adan
Deputy Director,
Finance & Planning.


Ahmed Issack Hassan, CBS
Chairperson

14. STATEMENT OF FINANCIAL POSITION AS AT 30th JUNE 2025

ASSET	Notes	2024-2025 KShs	1st July 2024 KShs
Current Assets			
Cash and Cash Equivalents	12	10,121,936	4,832,388
Receivables from exchange transactions	13	2,623,268	-
Total Current Assets		12,745,204	4,832,388
Non-Current Assets			
Property, Plant and Equipment	14	213,668	1,219,549
Total Non- Current Assets		213,668	1,219,549
Total Assets (a)		12,958,872	6,051,937
LIABILITIES			
Current Liabilities			
Trade and Other Payables	15	9,393,842	400,711
Total Current Liabilities		9,393,842	400,711
Total Liabilities (b)		9,393,842	400,711
Net Assets (a-b)		3,565,030	5,651,226
Represented by:			
Accumulated Surplus		3,565,030	5,651,226
Total Reserves		3,565,030	5,651,226

The Financial Statements set out on pages 1 to 5 were signed by:

 Elema Halake, SS Director/CEO	 Mohamed Adan Deputy Director, Finance & Planning.	 Ahmed Issack Hassan, CBS Chairperson
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15. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30th JUNE 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
	Kshs	Kshs	Kshs	Kshs
Fund balance as at 30th June 2024	4,431,677	-	-	4,431,677
Adjustments:				
Recognition of Assets	1,219,549	-	-	1,219,549
As at July 1st, 2024	5,651,226	-	-	5,651,226
Return to Exchequer	(4,431,677)	-	-	(4,431,677)
Surplus/ deficit for the year	2,345,481	-	-	2,345,481
Capital funds received in the year	-	-	-	-
As at 30th June 2025	3,565,030	-	-	3,565,030

Note:

The recognition of Assets of Kshs. 1,219,549 relates to the Net Book Value of the disposed ICT Assets.

16.STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30th JUNE 2025

Cash Flows from operating Activities		2024-2025
Receipt		KShs
Transfers from Exchequer		1,093,729,687
Transfers from Third Parties		9,377,742
Other Income		225,150
Total Receipts		1,103,332,579
Employee costs		806,872,983
Use of Goods and Services		286,772,076
Total Payments		1,093,645,059
Net Cash Flows from Operating Activities	16	9,687,520
Cash Flows from Investing Activities		
Purchase of Property,Plant,Equipment		(320,500)
Proceeds from sale of PPE		354,205
Net Cash Flows Used in Investing Activities		33,705
Cash flows from financing activities		
Return to Exchequer		(4,431,677)
Net cash flows used in financing activities		(4,431,677)
Net Increase/(Decrease) in Cash and Cash Equivalents		5,289,548
Cash and Cash Equivalent at 1 st July 2024		4,832,388
Cash and Cash Equivalent as at 30th June 2025		10,121,936

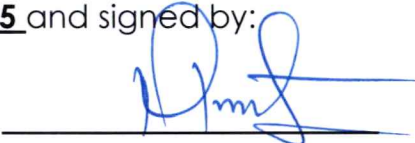
17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget Utilization Difference	% of Utilization
	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Recurrent Capitation	1,108,640,481	(7,021,769)	1,101,618,712	1,093,729,687	7,889,025	99%
Other Income	-	-	-	-	-	0%
Total income	1,108,640,481	(7,021,769)	1,101,618,712	1,093,729,687	7,889,025	99%
Recurrent Expenditure						
Employee Costs	832,381,835	(34,694,306)	797,687,529	790,556,440	7,131,089	99%
Use of Goods & Services	258,877,028	27,672,537	286,549,565	285,707,965	841,600	100%
Social Security Benefits	16,381,618		16,381,618	16,316,543	65,075	100%
Acquisition of PPE	1,000,000		1,000,000	1,000,000	-	100%
Total Expenditure	1,108,640,481	- 7,021,769	1,101,618,712	1,093,580,948	8,037,764	99%
Surplus/(Deficit) for the period	-	-	-	148,739		

- a) **Variance analysis:** The Authority's overall absorption rate is 99%. There was no significant underutilization of the budget below 90%.
- b) **Reallocations within the year:** The changes of **Kshs. 7,021,769** between the original and the final budget resulted from additional funds and reallocations in Supplementary Estimates No. I and II.

The entity financial statements were approved on **12th August, 2025** and signed by:


Etima Halake, SS
 Director/CEO


Mohamed Adan
 Deputy Director, Finance & Planning.
 ICPAK M/No: 13129

17.1 Budget Reconciliation to the Statement of Cash Flows

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	148,739
1	Add: Third Party Deposit	9,393,842
2	Add: Cash proceed from sales of PPE	354,205
3	Add: Other Income	225,150
	Closing Cash and Cash Equivalent as per the statement of Cash flows	10,121,936

17.2 Budget Execution by Programmes and Sub-Programmes for FY2025

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
2024/25					
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1: Policing Oversight Services					
Sub-Programme 1: Policing Oversight	1,108,640,481	(7,021,769)	1,101,618,712	1,093,580,948	8,037,764
Total	1,108,640,481	(7,021,769)	1,101,618,712	1,093,580,948	8,037,764

18. NOTES TO THE FINANCIAL STATEMENTS

1. Establishment

The Independent Policing Oversight Authority (IPOA) was established under the Independent Policing Oversight Authority Act, Cap 86 of the Laws of Kenya, to provide independent civilian oversight over the conduct of the police. The Authority is wholly owned by the Government of Kenya and domiciled in Kenya.

2. Statement of Compliance and Basis of Reporting

2.1 Statement of Compliance

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

For the purpose of these financial statements, the Authority has been categorized as a Schedule 1 national government Authority in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. Authorities are reporting entities whose primary objective is to provide policy and coordination of government services.

The use of public resources by Authority is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

The Authority has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year financial statements are transitional financial statements and following assets and/or liabilities for reporting periods have not been recognized:

- a) Inventories (IPSAS 12, Inventories);
- b) Property, plant and equipment (IPSAS 17, Property, Plant and Equipment);
- c) Defined benefit plans and other long-term employee benefits (IPSAS 25, Employee Benefits);
- d) Intangible assets (IPSAS 31, Intangible Assets);
- e) Financial instruments (IPSAS 29, Financial Instruments; Recognition and Measurement).

The Authority has taken advantage of the transition provisions outlined in IPSAS 33 and recognized part of the disposed items under PPE in the Computers & ICT Equipment class.

Notes to the Financial Statements (Continued)

The Authority is using the phased approach as guided by the PSASB and will fully recognize all the Physical Assets in the 3rd financial statements.

These financial statements were authorized for issue by the Accounting Officer on 12th August, 2025.

2.2 Reporting period

The reporting period for these financial statements is for the period ended 30th June, 2025.

2.3 Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2.4 Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

2.4.1 Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

2.4.2 Recognition of non-exchange expenses and liabilities

A liability is a present obligation of Authority for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

Notes to the Financial Statements (Continued)

The Authority pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the Authority is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation.

As a consequence, liabilities are not reported for costs associated with the Authority policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the Authority future actions, expenses (and other related liabilities) are recognized for that policy.

2.4.3 Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

2.4.4 Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. The Authority's commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately in case it exists.

2.4.5 Physical assets

An asset is a resource presently controlled by the Authority as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgment is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

3. Adoption of New and Revised Standards

3.1 New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

3.2 New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Authority.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>These amendments have been reviewed, and the Authority's leased assets will be affected once the standard is applied. The Authority is currently in the process of adopting the standard for implementation.</i></p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires;</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>These amendments have been reviewed, and the Authority's leased assets will be affected once the standard is applied. The Authority is currently in the process of adopting the standard for implementation.</i></p>
IPSAS 45- Property Plant and Equipment	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>These amendments have been reviewed, and the Authority's PPE assets will be affected once the standard is applied. The Authority is currently in the process of adopting the standard for implementation where applicable.</i></p>

Standard	Effective date and impact:
<p>IPSAS 46</p> <p>Measurement</p>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <p>Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</p> <p>Clarifying transaction costs guidance to enhance consistency across IPSAS;</p> <p>Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>These amendments have been reviewed, and the Authority will apply standardized measurement principles, adopt current operational value for service assets, improve transaction cost treatment, and align disclosures with IPSAS 46 for enhanced financial reporting consistency.</i></p>
<p>IPSAS 47- Revenue</p>	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an Authority shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>The standard is relevant and was earlier adopted by the Authority in the recognition of revenue by providing revenue classification, transparency, timing, and disclosures.</i></p>
<p>IPSAS 48- Transfer Expenses</p>	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>The standard has no effect on the operations of the Authority.</i></p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>The standard has no effect on the operations of the Authority.</i></p>

Standard	Effective date and impact:
<p>IPSAS 50:</p> <p>Exploration For & Evaluation of Mineral Resources</p>	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <p>Limited improvements to existing accounting practices for exploration and evaluation expenditures.</p> <p>Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</p> <p>Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</p> <p><i>The standard has no effect on the operations of the Authority.</i></p>

3.3 Early adoption of standards

The Authority did not early – adopt any new or amended standards in the financial year 2024/2025.

4. Summary of Significant Accounting Policies

4.1 Revenue recognition

4.1.1 Revenue from non-exchange transactions

4.1.1.1 Fees, taxes and fines

The Authority recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Authority and the fair value of the asset can be measured reliably.

4.1.1.2 Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Authority and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income.

Notes to the Financial Statements (Continued)

Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

4.1.2 Revenue from exchange transactions

4.1.2.1 Rendering of services

The Authority recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

4.1.2.2 Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

4.1.2.3 Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

4.2 Budget information

The original budget for FY 2024/25 was approved by the National Assembly on 30th June, 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Authority upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Authority recorded additional appropriations of 20 Million on the 2024/25 budget following the governing body's approval. The Authority's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section 17.1 of these financial statements.

4.3 Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Authority recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

4.4 Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the Authority incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Authority expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position. The right-of-use assets are presented as a separate line in the statement of financial position.

4.5 Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Authority. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Authority also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit.

An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Authority will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

4.6 Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

4.7 Research and development costs

The Authority expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Authority can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale.
- ii) Its intention to complete and its ability to use or sell the asset.
- iii) How the asset will generate future economic benefits or service potential.
- iv) The availability of resources to complete the asset.
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

4.8 Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

The Authority does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Authority's financial statements.

A financial instrument is any contract that gives rise to a financial asset of one Authority and a financial liability or equity instrument of another Authority.

At initial recognition, the Authority measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

4.9 Financial assets

4.9.1 Classification of financial assets

The Authority classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the Authority's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an Authority has made irrevocable election at initial recognition for particular investments in equity instruments.

4.9.2 Subsequent measurement

Based on the business model and the cash flow characteristics, the Authority classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

4.9.3 Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

4.9.4 Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity.

At initial recognition, the Authority measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

4.9.5 Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

4.9.6 Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the Authority manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

4.9.7 Impairment

The Authority assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The Authority recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

4.10 Financial liabilities

4.10.1 Classification

The Authority classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

4.11 Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Authority.

4.12 Provisions

Provisions are recognized when the Authority has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Authority expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

4.13 Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The Authority recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the Authority will incur in fulfilling the present obligations represented by the liability.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

4.14 Contingent liabilities

The Authority does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

4.15 Contingent assets

The Authority does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

4.16 Nature and purpose of reserves

The Authority creates and maintains reserves in terms of specific requirements.

4.17 Changes in accounting policies and estimates

The Authority recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

4.18 Employee benefits

4.18.1 Retirement benefit plans

The Authority provides retirement benefits for its employees. Defined contribution plans are post-employment benefit plans under which an Authority pays fixed contributions into a separate umbrella fund and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

4.19 Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

4.20 Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

4.21 Related parties

The Authority regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Authority, or vice versa. Members of the Board and key management are regarded as related parties and comprises the Board, CEO, Directors and Head of Departments.

4.22 Service concession arrangements

The Authority analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Authority recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Authority also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

4.23 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

4.24 Comparative figures

In preparing these financial statements, the Authority has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an Authority to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

4.25 Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Authority's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

5.1 Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Authority based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Authority. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

5.2 Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a. The condition of the asset based on the assessment of experts employed by the Authority.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

- b. The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c. The nature of the processes in which the asset is deployed.
- d. Availability of funding to replace the asset.
- e. Changes in the market in relation to the asset

5.3 Provisions

Provisions were raised and management determined an estimate based on the information available. While these estimates were disclosed, they were not included in Note 15 or reflected on the face of the statement of financial position, as the Authority had no budgetary allocation for them and, consequently, did not bill the National Treasury.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Notes to the Financial Statements (Continued)

6. Transfers from Exchequer

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended June 2025
	Kshs	Kshs	Kshs
Recurrent	1,093,729,687	-	1,093,729,687
Total	1,093,729,687	-	1,093,729,687

7. Other Incomes

Description	FY2024/25
	Kshs
Sale of incidental goods	225,150
Total	225,150

NB: this relates to Obsolete Items and scrap materials.

8. Employee Costs

Description	FY2024/25
	Kshs.
Basic salaries of permanent employees	477,673,519
Basic wages of temporary employees	771,200
Personal allowances paid as part of salary	214,583,186
Employer Contribution to Staff Pension Scheme	76,337,176
Employers Contribution to National Housing Fund	10,276,597
Employer's Contribution to National Industrial Training Fund	177,250
Employer Contributions to Compulsory National Social Security Schemes	10,669,511
Total Personnel Emolument	790,488,440
Add: Gratuity	16,316,543
Total to Statement of Financial Performance	806,804,983
Add: Salary Advance	68,000
Total to Statement of Cash flow	806,872,983

Notes to the Financial Statements (Continued)

9. Use of Goods and Services

Description	FY2024/25
	Kshs
Utilities, supplies & Services	2,282,440
Communication, supplies and Services	14,389,139
Domestic Travel & Subsistence & Other Transport Costs	44,362,976
Foreign Travel & Subsistence & Other Transport Costs	13,999,993
Printing, Advertising & Information Supplies & Services	1,898,034
Rentals of produced Assets	71,714,991
Training Expenses	3,299,922
Hospitality Supplies and Services	5,949,771
Insurance Costs	40,509,417
Office & General Supplies & Services	5,301,406
Fuel Oil and Lubricants	25,618,524
Routine Maintenance m/v & Other transport Equipment	15,537,578
Routine Maintenance of Other Assets	4,183,530
Purchase of Specialized Equipments	679,500
Other Operating Expenses	34,104,976
Total to Statement of Financial Performance	283,832,197
Add: Prepaid Utility	216,669
Add: Prepaid Fuel	2,338,600
Add: Third Party Insurance Claim	384,611
Total to Statement of Cash flows	286,772,076

10. Depreciation and Amortization Expense

Description	FY2024/25
	Kshs
Property, plant and equipment	106,832
Total	106,832

11. Gain/Loss on Sale of Assets

Description	FY2024/25
	Kshs
Property, plant and equipment	(865,344)
Total	(865,344)

Notes to the Financial Statements (Continued)

12. Cash and Cash Equivalents

Description	FY2024/25	Opening statement
	Kshs	1 st July 2024 Kshs
Recurrent Account	1,001,320	4,816,288
Deposits Account	9,120,616	16,100
Total	10,121,936	4,832,388

12. (a) Detailed Analysis of the Cash and Cash Equivalents

		FY2024/25	Opening statement
		Kshs	1 st July 2024 Kshs
Financial Institution	Account number	Kshs	Kshs
Recurrent Account	1000181559	1,001,320	4,816,288
CBK165	1000182717	-	-
Deposits Accounts	1000182393	9,120,616	16,100
Total		10,121,936	4,832,388

13. Receivables from Non-Exchange Transactions

Description	FY2024/25		Opening State- ment 1 st July 2025	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	2,623,268		-	
Less: impairment allowance	-		-	
Total	2,623,268		-	
Ageing Analysis	FY2024/25	% of the total	Opening Statement 1 st July 2025	% of the total
Less than 1 year	2,623,268	100%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	2,623,268	100%	-	%

Notes to the Financial Statements (Continued)

14. Property, Plant, and Equipment

Description	Computers & ICT Equip- ment	Total
Depreciation Rate	33.3%	
Cost	Kshs	Kshs
Opening balance as 1st July 2024	4,191,940	4,191,940
Additions	320,500	320,500
Disposals	(4,191,940)	(4,191,940)
As at 30th Jun, 2025	320,500	320,500
Depreciation and Impairment		
Accumulated Depreciation 1 st July 2024	(2,972,391)	(2,972,391)
Depreciation	(106,832)	(106,832)
Disposals	-	-
As at 30th Jun, 2025	-	-
Net Book Values		
Opening balance as at 1st July 2024	1,219,549	1,219,549
As At 30th June, 2025	213,668	213,668

The assets recognized during the period under review represent ICT related equipment previously disposed of to the former board. The Authority has adopted a phased approach in transitioning to accrual accounting, with the remaining assets planned for recognition in the third year.

15. Trade and Other Payables

Description	FY2024/25		Opening Statement 1 st July 2025	
	Kshs		Kshs	
Employee payables	9,120,616		216100	
Third-party payments	273,226		184611	
Total trade	9,393,842		400,711	
Ageing analysis	Current FY	% of the Total	1st July	% of the Total
Under one year	9,377,742	99.83%	-	%
1-2 years	16,100	0.17%	400,711	100%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	9,393,842		400,711	100%

Notes to the Financial Statements (Continued)

16. Cash Generated from Operations

Description	FY2024/25
	Kshs
Surplus for the year before tax	2,345,481
Adjusted for:	
Depreciation	106,832
Gains and losses on disposal of assets	865,344
Working capital adjustments	
Increase in receivables	(2,623,268)
Increase in payables	8,993,131
Net cash flow from operating activities	9,687,520

17. Financial Risk Management

The Authority's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Authority's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Authority does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Authority's financial risk management objectives and policies are detailed below:

17.1 Credit risk

The Authority has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Authority's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Authority's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Notes to the Financial Statements (Continued)

Description	Total amount	Fully perform- ing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 1st July 2024	0	0	0	0
Receivables from exchange transactions	2,623,268	2,623,268	0	0
Receivables from non-exchange	0	0	0	0
Bank balances	10,121,936	10,121,936	0	0
Total	12,745,204	12,745,204	0	0

The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Authority has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

17.2 Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Authority's management, who have built an appropriate liquidity risk management framework for the management of the Authority's short, medium and long-term funding and liquidity management requirements. The Authority manages liquidity risk through continuous monitoring of forecasts and actual cash flows in line with the approved cash plan.

The trade payables relate to third-party deposits and retention amounts that the Authority is expected to release; hence, they do not pose a liquidity risk.

17.3 Market risk

The Authority has put in place an internal audit function to assist it in assessing the risk faced by the Authority on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Authority's income or the value of its holding of financial instruments. The objective of market risk management is to control exposures within acceptable limits while optimizing returns. Overall responsibility lies with the Authority's Management Committee. The Authority has established risk management policies to guide the day-to-day assessment and measurement of market risk. In addition, market surveys are conducted regularly to minimize exposure when acquiring goods and procuring services.

17.4 Foreign currency risk

The Authority has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from

Notes to the Financial Statements (Continued)

the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Authority manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

There has been no change to the Authority's exposure to foreign currency risks or the manner in which it manages and measures the risk.

17.5 Interest rate risk

Interest rate risk is the risk that the Authority's financial condition may be adversely affected as a result of changes in interest rate levels. The Authority's interest rate risk arises from bank deposits. This exposes the Authority to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Authority's deposits.

17.5.1 Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

17.6 Capital Risk Management

The objective of the Authority's capital risk management is to safeguard the Authority's ability to continue as a going concern. The Authority capital structure comprises of the following funds:

Description	FY 2024/25
	Kshs
Revaluation Reserve	0
Retained Earnings	3,565,030
Capital Reserve	407,399,878
Total Funds	410,964,908
Total Borrowings	0
Less: Cash and Bank Balances	10,121,936
Net Debt/(Excess Cash And Cash Equivalents)	10,121,936
Gearing	0%

18. Related Party Disclosures

18.1 Nature of related party relationships

Entities and other parties related to the Authority include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions.

Notes to the Financial Statements (Continued)

The Authority is related to:

1. The National Government;
2. County Governments;
3. Board Members; and
4. Key Management

18.2 Related Party Transactions

Description	2024-2025
	Kshs
Key Management Compensation	
IPOA Board	41,549,068
Director/CEO & Deputy Directors	58,627,715
Total Key Management Compensation	100,176,783

19. Contingent Liabilities

Contingent liabilities	2024-2025
	Kshs
Court case No. E195 of 2021, against John Kiragu vs IPOA and three others for general and special damages plus cost and interest	898,000
Total	898,000

The Authority has a contingent litigation in progress from the chief magistrate court at Embu case No. E195 of 2021, John Kiragu vs IPOA and three others, where the Court issued a judgement awarding general damages of Kshs. 800, 000 and special damages of Kshs. 98,000 plus cost and interest against IPOA and 2 other defendants.

20. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

21. Ultimate and Holding Authority

The Authority ultimate parent is the Government of Kenya.

22. Currency

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

23. APPENDIX

Appendix 1: Implementation Status of Auditor-General's Recommendations

The Authority had no prior years audit issues.



Elema Halake, SS
Accounting Officer/CEO

Date 1/10/25

Appendix II: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Transport equip- ment	195,954,980	-	-	-	195,954,980
Office equipment, furniture and fit- tings	197,375,007	-	-	-	197,375,007
ICT Equipment	17,941,331	320,500	(4,191,940)	-	14,069,891
Total	411,271,318	320,500	(4,191,940)	-	407,399,878