



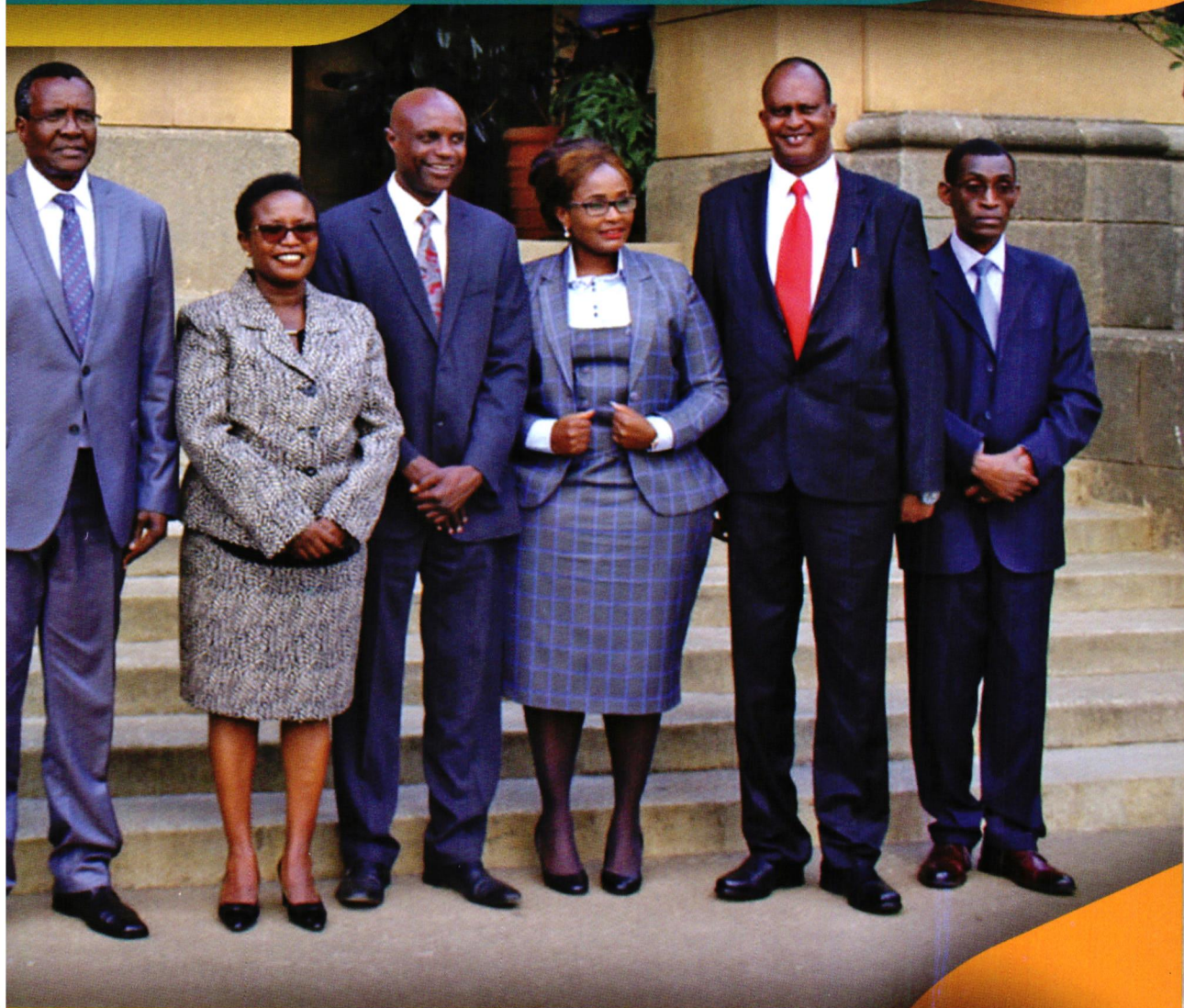
Independent Policing
Oversight Authority



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2019

GUARDING PUBLIC INTEREST IN POLICING



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2019



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 11 FEB 2021

DAY.

Thursday

TABLED
BY:

L-O-M

CLERK-AT
THE TABLE:

Anno Shikro

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ABBREVIATIONS AND ACRONYMS

AIE	Authority to Incur Expenditure
CIC	Case Intake Committee
FiRe	Financial Reporting
IAU	Internal Affairs Unit
IJM	International Justice Mission
IPOA	Independent Policing Oversight Authority
NPS	National Police Service
NPSC	National Police Service Commission
ODPP	Office of the Director of Public Prosecution

CHAIRPERSON'S STATEMENT

I am glad to present the FY 2018/2019 Annual Report, the first under the second Authority's Board tenure.

In the period under review, the Authority commenced development of the Strategic Plan for the year 2019-2024 after the expiry of the inaugural Plan. The process was participatory bringing on-board Kenya School of Government as consultants, IPOA Board, staff, and other stakeholders.

In the same period, the Authority conducted an End-line Survey that aimed at gathering comparable evidence on the perception of Kenyans about the quality of policing services, the factors and challenges affecting effective and efficient policing in the Country. The End-line Survey, which was a follow-up to the 2013 Baseline Survey, formed the performance targets for the Strategic Plan (2019-2024). The Survey showed an increase in public confidence and trust in the Authority, from an index of 34.3% in 2013 to 43.3% in 2019. The Authority will endeavor to enhance this confidence level going forward.

Since inception, the Authority has received and processed 13,618 complaints through preliminary inquiries, investigations, inspections, monitoring and referral to other agencies. One thousand five hundred and eighteen (1,518) investigations have been completed, 160 case files submitted to the ODPP for action and 6 convictions have been made. As at 30th June 2019, 67 cases were before courts while 2,003 were under investigations. 249 Police operations have been monitored and 1,754 inspections have been conducted in various Police facilities.

During the period, the Authority sustained partnerships with government agencies, development partners, the Civil Society Organizations and other stakeholders, and I appeal to the National Assembly to increase the Authority's budgetary allocations for effective service delivery, as the Authority's mandate remains invaluable.

On behalf of the Authority, I thank the Parliamentary Committee on Administration and National Security, the National Treasury, US Embassy, IJM among other partners, for their enormous support during the year.

The Authority looks forward to another fruitful financial year, 2019/2020.



Mrs. Anne Makori

Chairperson

DIRECTOR/CHIEF EXECUTIVE OFFICER'S STATEMENT

The Authority recorded a performance improvement in the Financial Year 2018/19 compared to the previous year. This is attributed to decentralization of its services and enhanced staff capacity.

In the Financial Year, the Authority received Kshs.862.71M from the National Treasury compared to Kshs.695.8M in the previous year. Ninety-two percent (92%) of the budget allocated was absorbed compared to 85% in the FY 2017/18. The variance in absorption of the budget was due to the delay in the approval of the second supplementary budget affecting procurement of goods and services in the latter. The Public Financial Management Act, 2012, and other financial management procedures guided the prudential utilization of the financial resources in the year.

In the Year under review, the Authority received and processed 3,237 complaints and completed 728 investigations. Fifty five (55) cases were forwarded to the ODPP for action. In addition, 805 Police premises were inspected, 102 Police operations were monitored and recommendations made to the Service, and other state organs for modernisation and improvement of the Service.

The Authority participated in the Annual Agricultural Society of Kenya (ASK) trade fairs in Eldoret, Kakamega and Meru, created awareness on its mandate, and awarded two trophies for the Best Non-agricultural Statutory Board Stand in the Eldoret and Kakamega shows. In the FiRe Awards, the Authority won the First Runners-up in the Constitutional Commissions and Independent Offices Category.

On behalf of the Management and Staff, I would like to thank the Board for the guidance and support they gave in the Financial Year. In addition, the Authority appreciates the cooperation received from all the stakeholders.



Maina Njoroge

Director/ Chief Executive Officer

EXECUTIVE SUMMARY

In the period under review, the Authority commenced development of the Strategic Plan for the year 2019-2024 after expiry of the inaugural Strategic Plan (2014-2018). The process was participatory bringing on-board Kenya School of Government as consultants, IPOA staff, Government agencies, and civil-society organisations.

In the financial year, re-drafting of the IPOA Regulations also started and at its closure, they were under further scrutiny under the guidance of the Board. Once gazetted, the Regulations will enhance effective implementation of the Authority mandate under its constitutive Act.

The Authority's budget for the Financial Year 2018/19 increased by 24% to Kes 862.71 Million compared to Kes 695.8 Million in the FY 2017/18. Ninety-two percent (92%) of the budget allocated was absorbed compared to 85% in the FY 2017/18.

Three thousand two hundred and thirty seven (3,237) complaints were received and processed in the Financial Year; aggregating to 13,618 complaints received since inception. Seven hundred and twenty-eight (728) investigations were completed, 55 case files forwarded to the ODPP for direction and 3 Police officers were convicted based on judicial rulings. Since inception, 1,518 investigations have been completed, 160 files forwarded to the ODPP and 6 Police officers convicted. As at 30th June 2019, 67 cases against individual Police officers were before courts.

The number of completed investigations by the Authority has been increasing since inception with a slight decline in the financial year 2017/18. The number has grown progressively from 27 in FY 2013/2014 to 294 in FY 2016/2017. There was a sharp increase to 728 completed investigations in the year under review. This increase is attributed to an increase in the number of staff and enhanced capacity through training.

The Authority inspected 805 Police facilities, monitored 102 Police operations and made recommendations towards modernization and professionalization of the Service. Cumulatively, the Authority has conducted 1,754 inspections and monitored 249 Police operations since inception with the year 2018/19 recording the highest number of inspections at 805. The number of inspections conducted has been increasing, owing to increase in the number of staff and decentralization of the Authority services to the Regional Offices.

In the same period, the Authority conducted an End-line Survey aimed at gathering comparable evidence on the perception of Kenyans about the quality of policing services, the factors and challenges affecting effective and efficient policing in the country. This was a follow-up to a 2013 inaugural Baseline Survey. The Endline Survey informed the basis for setting the performance targets for the SP (2019-2024). The Survey showed an increase in public confidence and trust with the Authority from an index of 34.3% in 2013 to 43.3% in 2019. In addition, the Authority initiated a Survey on Policing and Detainee Satisfaction with Standards of Detention Facilities and conducted a research on the Plight of Police Registers and Records.

In a bid to create awareness on the Authority's mandate, the Authority together with the International Committee of the Red Cross conducted a joint outreach in Meru County and participated in a Conference on Police Accountability in Africa organized by the International Commission of Jurists (ICJ). The Authority conducted outreach activities targeting members of the public and Police officers in Nairobi, Kisumu, Uasin Gishu, Bungoma, Kisii, Nakuru, Machakos, Garissa, Kakamega, Nyeri and Meru Counties, and also participated in the Annual Agricultural Society of Kenya (ASK) trade fairs in Eldoret, Kakamega and Meru. The Authority

won two trophies for the Best Non-Agricultural Statutory Board stand during the Eldoret and Kakamega shows.

To strengthen internal capacities, 228 members of staff and Commissioners participated in forums organized by professional bodies including LSK, ICPAK, PRSK, Institute of Directors, while others undertook courses in Human Rights, Investigations, Corporate Governance, among others.

1.0 INTRODUCTION

1.1 Background

The Independent Policing Oversight Authority was established on 18th November 2011 through an Act of Parliament No. 35 of 2011.

The objectives of the Authority are to:

- a) Hold Police accountable to the public in the performance of their functions
- b) 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
- c) Ensure independent oversight of the handling of complaints by the Service.

The Authority is mandated to receive and investigate complaints by members of the Public and Police Service; monitor and investigate policing operations affecting members of the public; review and audit investigations and actions taken by the Internal Affairs Unit (IAU) of the Police Service; conduct inspections of Police premises including detention facilities under the control of Service, among other functions.

In accordance with section 38 of the IPOA Act, 2011, the Authority prepares an Annual Report for each financial year. The report is submitted to the Cabinet Secretary within three months after the end of the year to which it relates.

Vision

A transformative civilian oversight Authority that promotes public trust and confidence in the National Police Service

Mission Statement

To conduct independent and impartial investigations, inspections, audits and monitoring of the National Police Service to enhance professionalism and discipline of the Service.

Motto

Guarding Public Interest in Policing

Core Values

- i. Independence
- ii. Integrity and Accountability
- iii. Impartiality
- iv. Professionalism
- v. Accessibility

2.0 FINANCIAL MANAGEMENT

2.1 Opinion on the Adequacy of Funds

In the Financial Year 2018/19, the Authority budget grew by 24% from Kshs. 695.8 M in the FY 2017/18 to Kshs. 862.7M. The growth was occasioned by the decentralization of the Authority's services to the regions. Despite the budget having grown steadily over the past seven years, the amount is still insufficient as informed by the ever-increasing demand for the Authority's services across the Country. In the Financial Year 2018/19, the Authority required Kshs 950M, however, only Kshs. 862.7M was allocated as per the figure below.

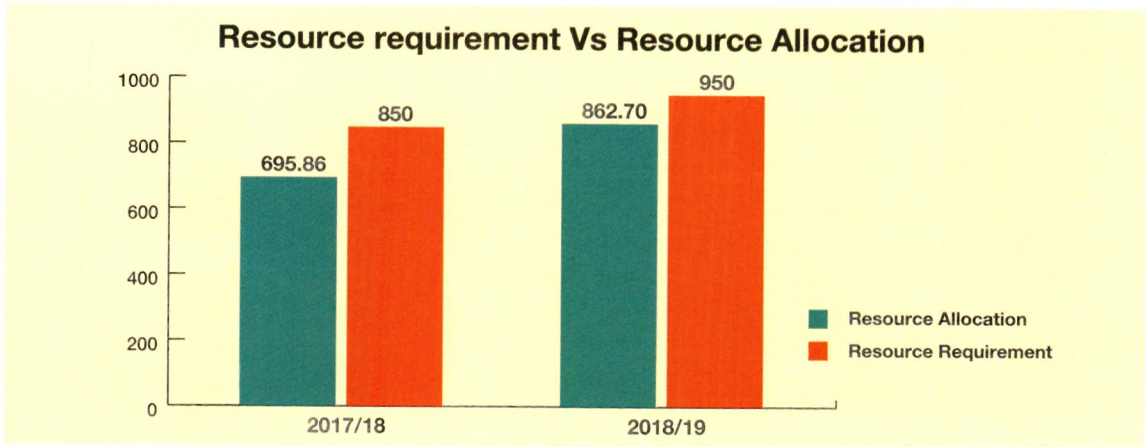


Figure 1: Resource requirement Vs Resource Allocation in Million Shillings

2.2 Financial Statements

The exchequer releases from the National Treasury in the FY 2018/19 grew by 24% to Kshs. 862.7 M as compared to Kshs. 695.8 M in the FY 2017/18. Out of this, 92% of the budget was absorbed compared to 85% in the FY 2017/18. The Authority's assets grew from Kshs. 261,394,964 in 2017/2018 to Kshs. 313,480,504 in 2018/2019. The growth in assets was majorly due to acquisition of additional motor vehicles and office equipment to facilitate operations in the 8 Regional Offices.

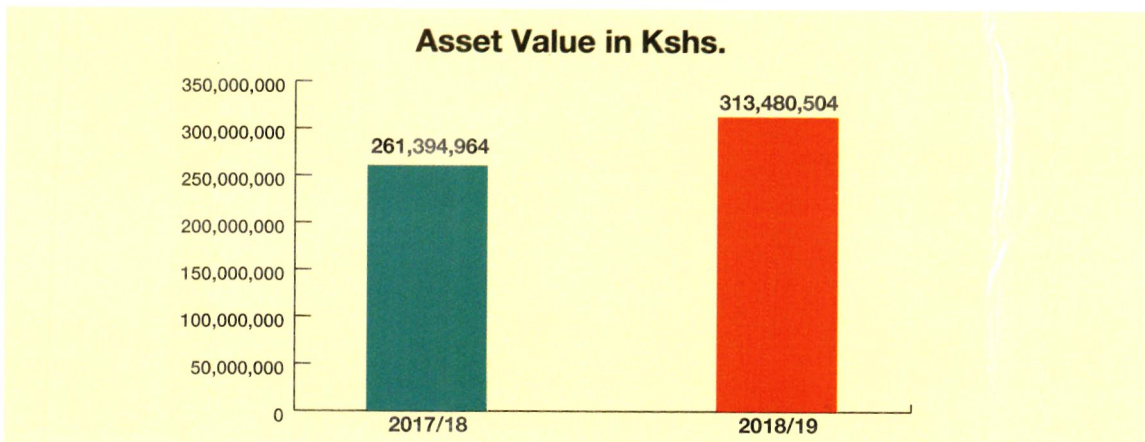


Figure 2: Asset Value in Kenya Shillings

2.3 Audit Opinion

The annual accounts of the Authority are prepared, audited and reported in accordance with the provisions of Articles 226 and 229 of the Constitution and the Public Audit Act, 2003. In the year under review, the Auditor General audited the Authority's Annual financial statements and issued an unqualified opinion as per attached audit opinion (*please see pages 10 to 15*).

2.4 Financial Reporting Awards

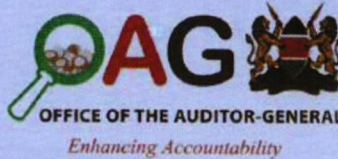
The Authority was the First Runners-up Category winner in the Constitutional Commissions and Independent Offices Category and received a Financial Reporting (FiRe) Awards for best application of the International Public Sector Accounting Standards (IPSAS) in the Ministries, Departments and Agencies.



IPOA Chairperson leads the team in receiving the FiRe Awards trophy.

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REPORT OF THE AUDITOR-GENERAL ON INDEPENDENT POLICING OVERSIGHT AUTHORITY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Independent Policing Oversight Authority set out on pages 18 to 35, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation – recurrent 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 Independent Policing Oversight Authority as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Independent Policing Oversight Authority Act No. 35 of 2011.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Independent Policing Oversight Authority in accordance with ISSAI 130 on 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There are no key audit matters to communicate in my report.

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2019

REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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 4000. The standard requires 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 are in compliance, 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 overall 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 processes and systems of internal control, risk management and 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 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 (Cash Basis) and for maintaining effective internal control 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 control, risk management and overall governance.

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2019

In preparing the financial statements, Management is responsible for assessing the ability of Independent Policing Oversight Authority to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Authority or 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 responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance 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 financial reporting process, reviewing the effectiveness of how the entity 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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2019

systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Independent Policing Oversight Authority to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Authority to cease sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Independent Policing Oversight Authority to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

30 September, 2020

3.0. DESCRIPTION OF THE AUTHORITY ACTIVITIES AND ACHIEVEMENTS

3.1. Complaints Management

The Authority received and processed 3,237 complaints against Police misconduct in the financial year compared to 2,339 in the FY 2017/2018. There has been an increasing trend on the number of complaints received and this is attributable to the increased public confidence in the Authority over the past years from an index of 34.3% in 2013 to 43.3% in 2019 and the decentralization of IPOA services to the regions.

3.1.1 Source of Complaints

Out of the 3,237 complaints, 84% (2706) were from members of the public while 3.1% (100) were from Police officers. Complaints from Police officers remained low and the Authority has been sensitizing members of the Service to report on any cases of misconduct.

The complaints received from the Police largely centred on unfair dismissal, arbitrary transfers, unstructured promotion, unfair orderly room proceedings and unjust treatment by senior officers. To note, the Endline Survey pointed out that one of the key reasons for lack of reporting by police officers was fear of victimization and the Service needs ways to address this challenge.

The figure below shows the source of complaints received by the Authority during the reporting period.

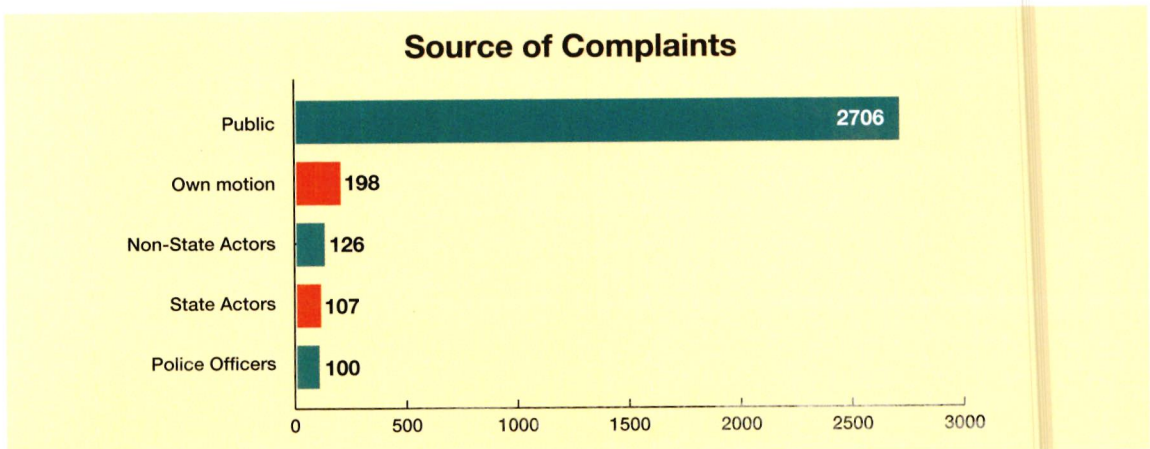


Figure 3: Sources of complaints

3.1.2 Nature of Complaints Received

Majority of the complaints (1393) were of Police inaction and negligence, followed by harassment and physical assault at 320 and 298 respectively. Twelve (12) complaints were of destruction of property by Police. The nature of the complaints received in the FY is shown in the figure below.

Nature of Complaints Received

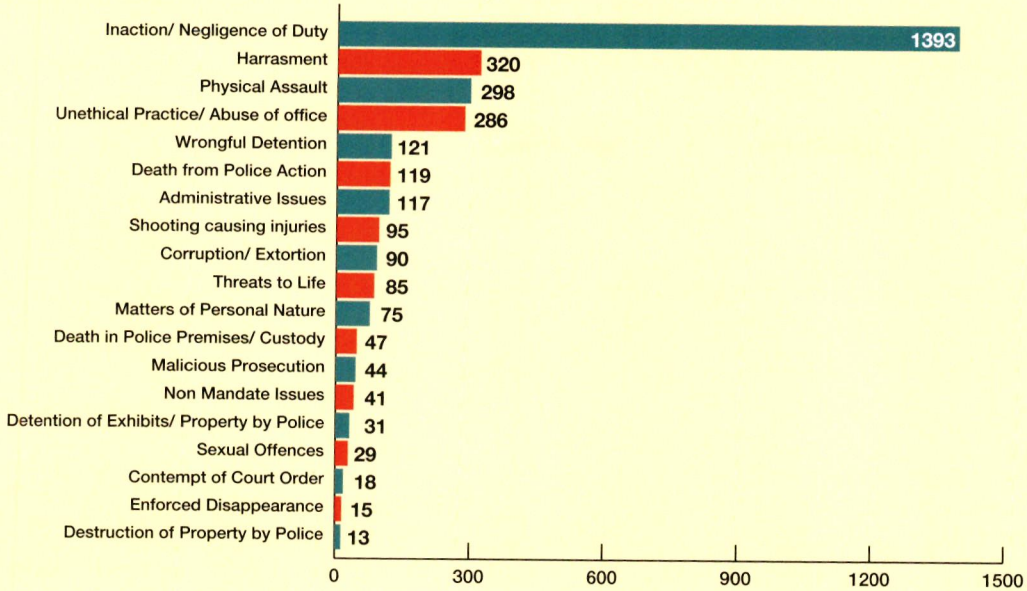


Figure 4: Nature of complaints received

3.1.3 Recommendations by the CIC

During the FY, the CIC recommended 489 complaints for investigations, 289 for inspection and monitoring by the Authority. 415 were referred to NPSC, 151 to DCI while 57 were forwarded to the Internal Affairs Unit of the NPS. Four hundred and sixty-eight (468) complaints were closed due to withdrawal by complainants, matters being before courts, non-cooperation by complainants and resolution upon the Authority's intervention. The table below shows the recommendations made by the CIC.

Recommendations by the CIC

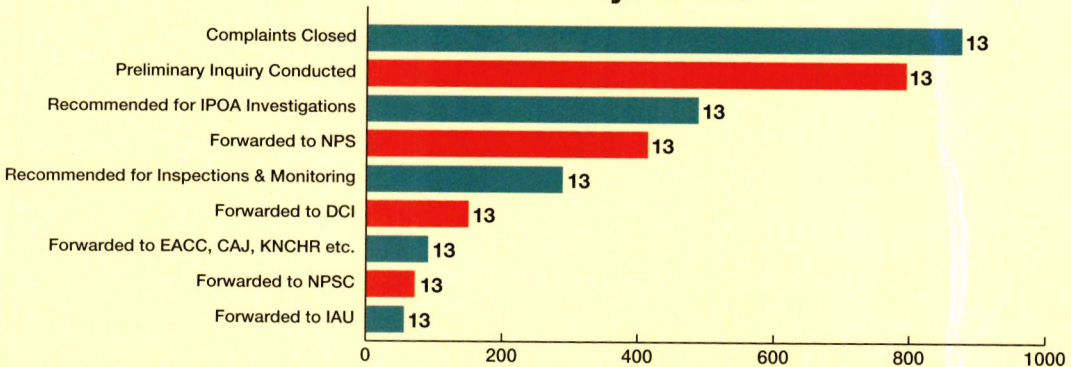


Figure 5: CIC recommendations

3.2 Investigations

Section 6(a) and 6(b) of the IPOA Act mandates the Authority to;

- Investigate any complaints related to disciplinary or criminal offences committed by

any member of the 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 and shall make public the response received to these recommendations.

- b. Receive and investigate complaints by members of the Service;

In this regard, the Authority completed 728 investigation case files during the FY and forwarded 55 case files to the ODPP for direction. Four hundred and fifty-five (455) were closed due to lack of evidence, withdrawal by complainants and witnesses, and the cases where the Authority was satisfied with the NPS investigations and outcome.

By the end of the reporting period, 67 case files were before courts while 3 convictions were made involving 2 Police constables and a Chief Inspector.

As at the end of the reporting period, 2003 case files were in different stages of full investigations.

3.3 Inspections of Police premises

Section 6(e) of IPOA Act, 2011 mandates the Authority to conduct inspections of Police premises, including detention facilities under the control of the Police Service. The Authority's inspections of police premises are meant to ensure compliance to policing laws, Service Standing Orders, Regulations and human rights standards including those of police officers and their welfare. Based on the inspection findings, the Authority makes recommendations to the Service and other relevant state organs for action, towards professionalisation of the Service as per Article 244 of the Constitution.

During the reporting period 805 Police premises were inspected of which 448 were new inspections of a police premise, 340 were follow-up inspections and 17 were thematic inspections. Thematic inspections focused on a selected theme of policing such as Gender, Children Protection Units, Records and Registers, among others.

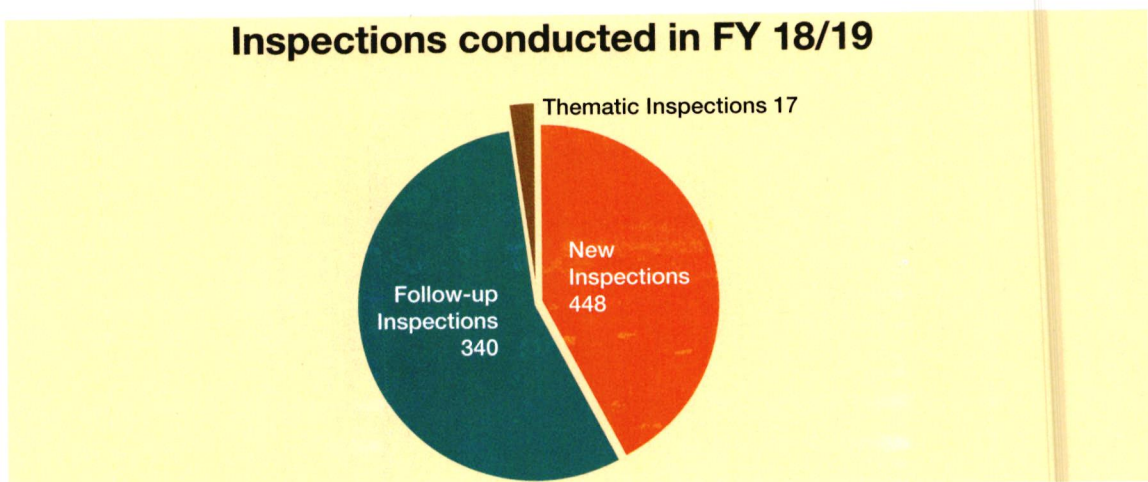


Figure 6: A Chart on Inspections conducted in FY 18/19

3.3.1 Categories of Police Facilities Inspected

Out of the 805 inspections conducted; 285 were Police Stations, 93 Police Posts, 77 Patrol Bases, 22 APS Camps, 60 Sub County/ Divisional HQs, 150 AP Posts, 6 HQ Wards, 22 Training School/ Colleges and 90 Specialized Police Units.

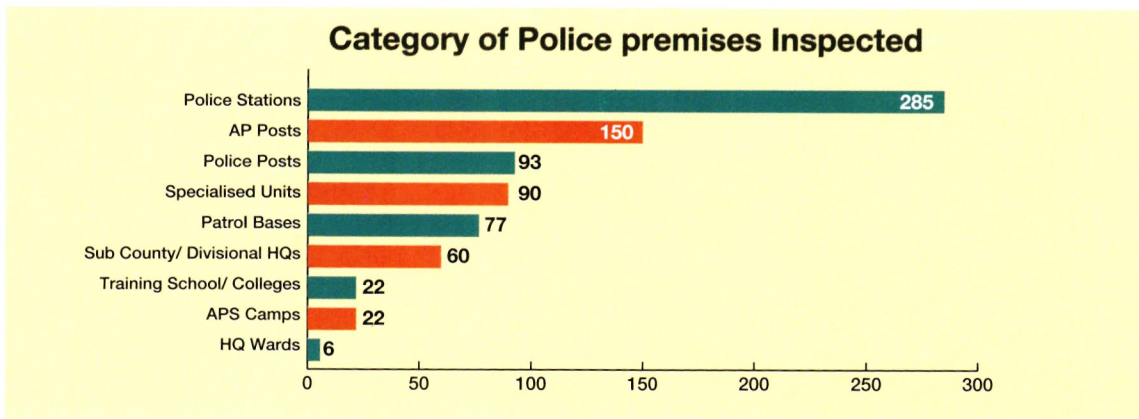


Figure 7: Category of Police premises Inspected

3.3.2 Conclusion on Inspections conducted

From the inspections that conducted by the Authority in the year under review, the following, among other parameters, require urgent attention of the Inspector General of Police.

Parameter	Findings
Female juvenile cell	Only 10 out of 118 inspected facilities had female juvenile cells.
Male juvenile cell	Only 19 out of 118 inspected facilities had male juvenile cells.
Child Protection Unit (CPU)	Only 6 out of 118 inspected facilities had CPU.
Buckets toilets in the cells	Out of 118 inspected facilities, 62 had buckets toilets in the cells, which degrades detainees.
Special services for female detainees	Only 11 out of 118 inspected facilities offered special services to female detainees such as sanitary towels.
Water supply	Only 22 out of 118 inspected facilities had adequate water supply.
Use of officer's personal mobile phones	In 70 out of 165 and 60 out of 171 facilities for KPS and APS respectively, officers used personal mobile phones for official communication.
Vehicles	Only 59 out of 171 APS facilities had vehicles for use in official duties with alleged recall due to the ongoing integration of the Services
Police welfare	In all police premises, transfers, housing and other allowances, promotions and policing gears emerged as matters of concern by police officers.

Table 1: Conclusion on Inspections conducted

3.3.3 Follow-up Inspections

During the reporting period, 340 follow-up inspections (272 KPS and 68 APS) were conducted. The

objective of the follow-up inspections was to assess uptake of the Authority's recommendations that were made during the initial inspections. There was either an improvement or a decline in some of the parameters inspected and assessed initially while others maintained a status quo as shown in Annex C.

3.4 Monitoring of Police operations

Section 6(c) of IPOA Act, 2011 mandates the Authority to monitor and investigate policing operations affecting members of the public. The monitoring aims at ensuring that Police operations are carried out professionally and are within the confines of the law, with respect for human rights and fundamental freedoms.

During the reporting period, the Authority monitored 102 Policing Operations, which included 29 on public order management (crowd controls), 27 on traffic management, 19 on own motion and complaints referrals, 8 on Beats and Patrol, 6 on provision of security during elections and 13 on government-initiated operations¹.

In its monitoring of Police operations activities, the Authority observed that Police officers in several instances used excessive force against members of the public especially during arrests. The Authority made recommendations on adherence to the Sixth Schedule of the NPS Act, 2011 especially on use of force. A case in point was at Itumbe Police Station in Kisii County where Police officers used excessive force to quell a demonstration by members of the public. In 90% of the Police operations that were monitored, Police officers failed to affix their nametags and service numbers on their uniforms as required by law².

During monitoring of traffic management, extortion and bribery as well as arbitrary arrests observed. In other incidences, members of the public decried of unlawful detention, harassment and confiscation of cattle by police officers. The Authority also, on its own motion, handled complaints on abuse of office and police inaction. The Authority recommended that the NPS take disciplinary action against officers who violate the law and Orders in performance of their duties, and the NPSC should supervise these actions.

3.5 Research

3.5.1 NPS Housing Policy Implementation Status Assessment Report

The Authority conducted an assessment on the implementation status of the National Police Housing Policy. The aim was to document the successes and the challenges on its implementation and make appropriate recommendations. The assessment showed that there were some commendable strides in providing housing, with increased privacy of police officers. Police officers from the rank of Constable to Senior Sergeant received their house allowances in the month of December 2018, and the trend has been kept since then. However, the officers were decriing the fact that the allowances were inadequate with a Police Constable getting Ksh. 9,500, which could not secure a decent housing within majority of the urban areas with Nairobi, Kiambu, Mombasa, Nakuru and Mombasa towns being highly affected. Several issues of concerns were raised by officers including hitches during vacating from the police lines, insecurity of officers, inadequate awareness on the Housing Policy and other reform documents,

¹ These are the publicly announced government operations with specific desired results (e.g. curfews, disarmaments etc).

² Para 10 Part A of the Sixth Schedule to the NPS Act, 2011 states that a Police officer in uniform shall at all times affix a nametag or identifiable Service number in a clearly visible part of the uniform

difficulties in mobilizing personnel for emergency response and the inadequacy of the house allowances.

3.5.2 The Plight of Police Registers and Records Management

The study assessed Police facilities management and acquisition of Registers and Records. The aim was to develop the necessary policy recommendations and mitigation measures around poor records and registers in Police facilities. The study established that there were several challenges that police officers encounter on Records and Registers Acquisition and Management. These include inadequacy of Police Registers at the station level, lack of Procedure Manual on acquisition and issuance of Police Registers, lengthy and difficult procedures of replacing filled registers, and low quality of Police Registers. Corruption loopholes in the acquisition of Police Registers, little budget allocations for purchasing stationery, lack of training of officers handling Police Records and low uptake of technology in managing Police Records was also noted.

3.5.3 AIE Utilization at Police Stations

In the FY, the Authority assessed AIE utilization at Police Stations. It was ascertained that AIE allocation to Station Commanders played a great role in acquisition of stationaries, cleanliness of cells, toilets, wash areas and overall service delivery and operations at the Station level. The Authority recommended that there was need for a clear policy guideline to enable the Station Commanders to utilize the funds in a proper and accountable manner beyond use of the Vote Book. One of the challenge that was highlighted by various Station Commanders was late disbursement of the AIE and the IG's office can address this for enhanced efficiency.

3.5.4 Survey on Policing and Detainee Satisfaction with Standards of Detention Facilities

In the FY, the Authority initiated the Policing and Detainee Satisfaction Survey to establish the satisfaction levels among police officers and detainees with the standards of the detention facilities. The Survey aims at getting first-hand information from the actual clients and providers of policing services. Once finalized, relevant recommendations will be shared with NPS and other state organs for action.

3.6. Risk and Audit

The Authority ensured the risk management process was in line with the requirements of the public sector guidelines in Kenya. Continuous monitoring and review of the Enterprise Risk Management Framework informed the Authority's key risks areas aimed at promptly identifying risks and threats. This assisted the Board and Management to ensure appropriate mitigating controls were in place.

3.7. Partnership and Collaboration

The Authority sustained partnership and collaboration with various stakeholders including government agencies, Civil Society Organizations and development partners. The Authority participated in the National Security Conference that was held on 13th September 2018 at the Kenya School of Government, where the New Policy Framework on Reorganisation of the NPS was launched by H.E the President of the Republic of Kenya, with a focus on Police reforms. The Authority also participated in the Sixth Annual Devolution Conference that was held in Kirinyaga County from 4th to 8th March 2019 and had the opportunity to show case its mandate

and achievements.

The Board held familiarization forums with key stakeholders including the IG, DPP, DCI, County Governments, Regional and County Commissioners, Development Partners, among others. The forums geared towards boosting partnership and collaboration in serving the public. The Board Members also visited various Regional Offices and interacted with staff to familiarize themselves. In the FY, the Board also met with representatives from the National Human Rights Commission of Mozambique in the month of June 2019 and discussed matters on maintenance of human rights standards.

The Authority also conducted joint outreaches with the International Committee of the Red Cross in Meru County and participated in a conference on Police Accountability in Africa organized by the International Commission of Jurists (ICJ). As a result of the existing partnership with IJM, the Authority's End-line Survey on Policing Standards and Gaps in Kenya was funded and 45 officers were trained on Investigation of Sexual Violence cases.

The Authority participated in the Annual Agricultural Society of Kenya (ASK) Trade Fairs in Eldoret, Kakamega and Meru, and was awarded two trophies for the Best Non-Agricultural Statutory Board stand during the Eldoret and Kakamega shows.

3.8. Institutional strengthening

3.8.1 IPOA Regulations

During the reporting period, the Authority commenced the re-drafting of IPOA Regulations. The review was done within the Authority with support from state law office and Kenya Law Reform Commission IPOA Board and Parliamentary Committee on Administration and National Security held forums to discuss these Regulations. The Regulations are still under further scrutiny and once gazetted, they will enhance effective implementation of the Authority's mandate.

3.8.2 End-line Survey

The Authority through financial support from the International Justice Mission (IJM) and Strategic Africa as the consultancy firm, finalized an End-line Survey to assess policing gaps and standards in Kenya and launched together with the Strategic Plan 2019-2024. The survey aimed at gathering comparable evidence on the perception of Kenyans about the quality of policing services and the factors affecting effective policing in Kenya. The Survey showed an increase in public confidence and trust with the Authority from an index of 34.3% in 2013 to 43.3% in 2019. The Authority endeavors to increase this index every year. Some of the recommendations made in the survey report include the need to work collaboratively among government agencies, NGOs and CSOs working towards police reforms; digitization of records by the NPS to improve quality, consistency and standards and enhancing community policing among others. The findings of the survey and the recommendations were used to define targets in the Authority's five years' strategic plan and would also be shared with the NPS for its improvement as required by law.

3.8.3 Strategic Plan 2019- 2024

The Authority launched its Strategic Plan (2019 - 2024) in the period under review in an event held at the Kenyatta International Convention Centre (KICC) on 6th November 2019. The event was attended by over 200 participants including Government officers, CSOs, Development

partners and members of the public with the Cabinet Secretary, Ministry of Interior and Coordination of National Government Dr. Fred Matiang'i being the Chief Guest.

The Plan was developed in cognisance of the Authority's mandate as stipulated in the IPOA Act No. 35, 2011, the Kenya Vision 2030 (with special reference to MTP III), the Constitution of Kenya, the Big Four Agenda, Africa Agenda 2063, Sustainable Development Goals and other prevailing legal and policy documents. The Strategic Plan sets out the goals that the Authority intends to pursue for the next five years and provides the framework to guide the development and implementation of Annual Work Plans to ensure efficient and optimal use of resources. The Strategic Plan focuses on four Key Results Areas with strategic objectives under each KRA as follows;

KRA 1: Police Accountability

- 1) To build public confidence and trust in policing
- 2) To enhance compliance with human rights standards and fundamental freedoms

KRA 2: Stakeholder Cooperation and Complementarity

- 1) To strengthen cooperation with and complement state and non-state actors.

KRA 3: Research and Information Management

- 1) To generate knowledge for evidence-based policy, strategy and decision making
- 2) To facilitate utilization of knowledge for evidence based policy, strategy and decision-making

KRA 4: Institutional Capacity

- 1) To promote corporate governance
- 2) To strengthen human resource Capacity
- 3) To ensure institutional financial sustainability
- 4) To strengthen business systems and internal processes

3.8.4 Learning and Growth

During the reporting period, the Authority developed a proposal for partnership with International Peace Support Training School for capacity building of staff in line with its mandate. The Authority also registered with the National Industrial Training Authority (NITA) in compliance with Industrial Training Act and Training Levy Order, 2007.

To strengthen internal capacities, 228 members of staff and Commissioners were facilitated to participate in forums organized by professional bodies (LSK, ICPAK, PRSK, Institute of Directors), while others undertook courses in Investigations, Corporate Governance, Human Rights, among others.

3.9 Ease of Doing Business

The Authority procured 13,000 bulk SMS from Safaricom Company Limited for giving feedback to clients on the status of their registered complaints and progress of investigation. The Authority continued to implement recommendations by the ICT Authority aimed at eliminating and managing system vulnerabilities and threats. There was enhanced use of the Enterprise Content Management (ECM) through continuous user training.

4.0. BRANDING AND AWARENESS CREATION

The Authority conducted media campaigns and outreach activities targeting Police officers and members of the public, and disseminated IEC materials as a means of branding and creating awareness on its mandate.

Through the Government Advertising Agency, the Authority entered into an agreement with several media houses to advertise and popularize its activities through the "My Gov". The different mainstream and social media platforms were also used to harvest complaints and topical issues that warranted its action. In addition, the Authority released media monitoring reports, press statements and media responses to articulate its position and achievements.

Outreach activities targeting members of the public and Police officers were conducted in Nairobi, Kisumu, Uasin Gishu, Bungoma, Kisii, Nakuru, Machakos, Garissa, Kakamega, Nyeri and Meru Counties. The Authority also disseminated 18,700 IEC materials and facilitated brand exposures through 202 print, electronic and online advertisements and notifications.

IPOA service coverage

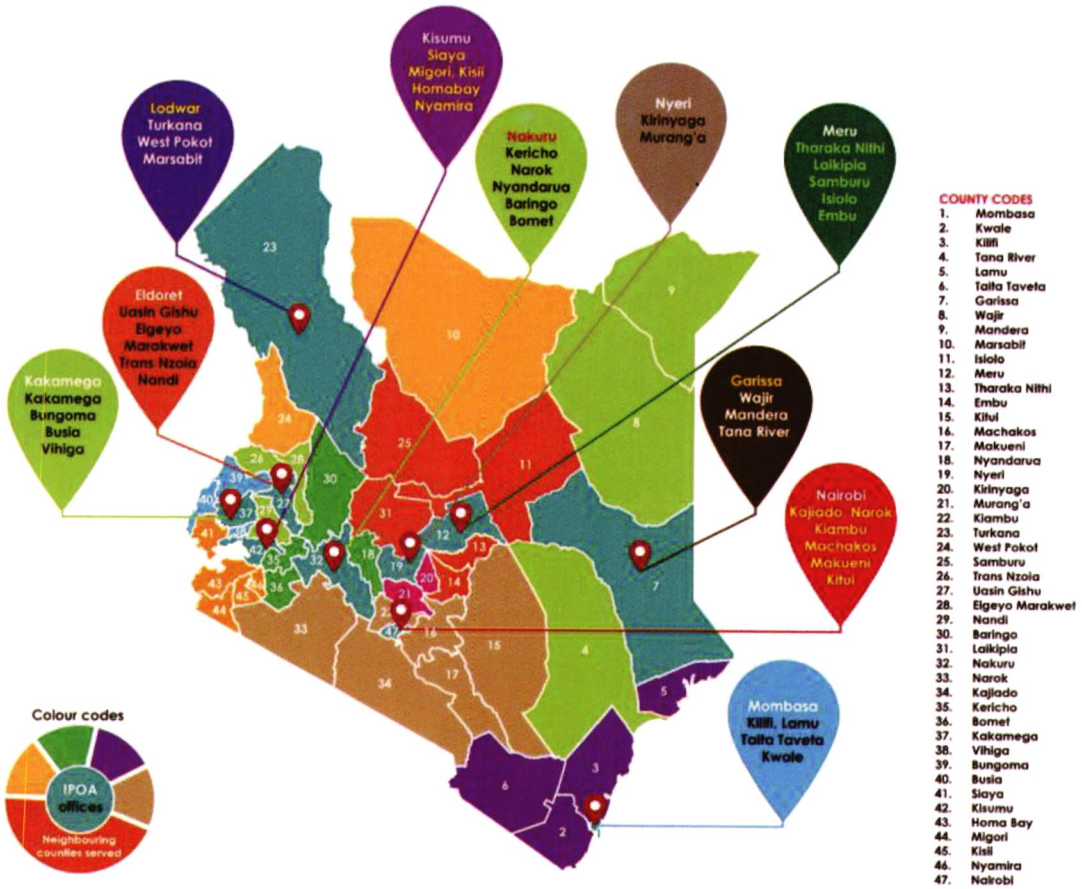


Figure 8: Map showing IPOA regional offices

5.0. RECOMMENDATIONS AND CONCLUSION

5.1 Recommendations

5.1.1 Increase in Budgetary Allocation

The demand for the Authority services has continued to increase evidenced by the increasing number of complaints being received. As a result, enhanced staff capacity and specialized equipment are essential for effective achievement of its mandate. The Authority therefore continues to appeal to the National Treasury to increase budgetary allocation to the Authority to meet the public demand of its services.

5.1.2 Officer's Allowances

From the inspections conducted, the Authority received concerns from Police officers on delay and sometimes non-payment of allowances (hardship, transfer among other designated). The NPS should therefore consider timely payment of designated officers' allowances and the same be paid through officers' bank accounts for accountability.

5.1.3 Records and Registers Management³

The Authority recommends that the IG ensures police records are kept and maintained in accordance to section 50 (1)⁴ of the NPS Act, 2011, with strict adherence to Appendix 59(a) of Service Standing Orders to avoid gaps as Police Records should be neatly and legibly documented. Further, records of a Police Post and Outpost should be returned to the parent Police Station and Sub-County Headquarters. Additionally, there is need to streamline the issuance of Police Registers and stationeries in all Police Premises. OCSs should shun improvised office records to avoid loss of credible policing information and data, and the Authority appreciates the digitalization of Police Records (the OB) and calls for addressing of any shortfalls in its implementation, with training of officers on usage.

5.1.4 Cell Conditions

Para 5 of the Fifth Schedule (arrest and detention rules) to the National Police Service Act, 2011, it is the responsibility of the officer in-charge of the station to ensure that a lock up facility is in hygienic conditions and conducive for human habitation with adequate light, toilet, washing facilities, outdoor area and well ventilated. The officers in- charge of the stations and posts should therefore ensure that they fully adhere to these provisions of the National Police Service Act, 2011, and raise any challenges with their seniors.

5.1.5 CCTV Cameras and Panic Buttons / Working Cell Call Systems

The Inspector General of Police and the Ministry of Interior need to ensure that all lock up facilities in the Service are fitted with CCTV Cameras and panic buttons / working cell-call-system for documenting all happenings in the facilities. This will ease corroboration of evidence in case of any eventuality like alleged deaths in custody, defilements by police officer among other misconducts. Panic buttons / working- cell -call system would hasten police responses in case of distress calls in the facilities by detainees.

5.1.6 Strengthening Community Policing Initiatives

According to Article 244(e) of the Constitution of Kenya 2010, the National Police Service should strive to foster and promote relationships with the broader society. Section 98 of the NPS Act 2011 mandates a Police officer in charge of an area in consultation with stakeholders to establish a community policing committee. Station Commanders should keep on developing creative ways of involving the communities in policing, with support from the Service and the Ministry of Interior.

5.1.7 Staff Strength, Promotions, Transfers and Allowances

Article 246(3)(a) of the Constitution of Kenya 2010 gives the National Police Service Commission the mandate to recruit and appoint persons to hold or act in offices in the service, confirm appointments and determine promotions and transfers within the National Police Service. The National Police Service Commission should ensure that the noticeable shortage of staff in some of the Stations and Units is addressed, with specialisation of the police recruitment fields being embraced. In addition, fairness in promotions, transfers and provision of allowances need to be ensured, with accountability measures.

3 Key findings and recommendations can be accessed on the Plight of Police Registers and Records Management Report, March 2019

4 Section 50 (1) of the NPS Act stipulates that a Police officer in charge of a Police station or post, unit or formation shall keep a record in such form as the IG may in consultation with the DIG direct and shall record all complaints and charges preferred, the names of all persons arrested and the offences with which they are charged

5.1.8 Separation of Detainees by Gender and Age

The Authority recommends to the Inspector General of Police and the Ministry of Interior and Coordination of National Government to set aside a budget for facilitating establishment of Modern Police Stations⁵ with juvenile, male and female cells in all Police stations as per the Fifth Schedule to the NPS Act, 2011.

5.1.9 Welfare and Recreational Facilities

The Authority recommends that NPSC ensure welfare and recreational facilities are refurbished in the Service as per the Service Standing Order. Chapter 66 of the Service Standing Orders (SSO) stipulates that the general comfort of officers in their quarters shall include adequate water supplies; recreation during off-duty hours; provision of canteens; organized sports and games; cinema shows; books, magazines, periodicals and newspapers. The officers in the Specialized Police Units Field Camps that were inspected lacked clean water, recreational facilities and the provision of canteen was done through officers' out of pocket initiative.

5.1.10 Non-Cooperation

The Authority experienced cases of non-cooperation from some health facilities from Nyeri and Kakamega counties, which derailed the work of the Authority as required by law. The Authority therefore recommends that health facilities avail medical treatment records of the victims when required to aid in investigation, in the required timelines.

5.1.11 Policing Equipment

The Authority recommends that Maps, both GPS and Paper, need to be procured and availed, in all Police Stations, to enable officers to understand their area of jurisdiction. Armoured Personnel Carriers (APC) play a critical role in ensuring that officers perform on their mandate effectively. They should be availed, especially in areas prone to cattle rustling.

5.2 Conclusion

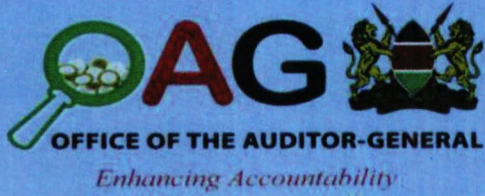
In the Financial year 2018/19, the Authority maintained sound financial controls that enhanced prudent use of resources throughout the year. As such, the Authority got an unqualified audit opinion from the Auditor General.

The Annual Report has highlighted the Authority's performance and financial management aspects. The report has shown progress in provision of civilian oversight with enhanced cooperation with state and non-state actors. The Authority anticipates that the criminal justice system would be strengthened to enhance fair administration of justice with efficiency and effectiveness.

The Authority has offered its recommendations on areas that would further professionalize and enhance discipline in the NPS as required under the objects and functions of the NPS in Article 244 of the Constitution.

5 The Authority has developed a Paper on Modern Police Stations and Standards that can inform discussions on this.

REPUBLIC OF KENYA



REPORT

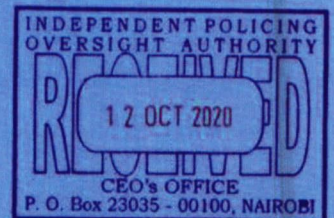
OF

THE AUDITOR-GENERAL

ON

**INDEPENDENT POLICING OVERSIGHT
AUTHORITY**

**FOR THE YEAR ENDED
30 JUNE, 2019**







INDEPENDENT POLICING OVERSIGHT AUTHORITY (IPOA)

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

**Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector
Accounting Standards (IPSAS)**

INDEPENDENT POLICING OVERSIGHT AUTHORITY
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KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Incorporation/Objectives

The Independent Policing Oversight Authority (IPOA) was established through Act No. 35 of 2011.

The objectives of the Authority are to:

- a) Hold the Police accountable to the public in the performance of their functions;
- b) 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
- c) Ensure independent oversight of the handling of complaints by the National Police Service.

Principal Functions

The principal functions of the Authority are to:

- a) Investigate any complaints related 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, and shall make public the response received to these recommendations;
- b) Receive and investigate complaints by members of the Police Service;
- c) Monitor and investigate policing operations affecting members of the public;
- d) 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;
- e) Conduct inspections of Police premises, including detention facilities under the control of the Service;
- f) Co-operate with other institutions on issues of Police oversight, including other State organs in relation to services offered by them;
- g) Review the patterns of Police misconduct and the functioning of the internal disciplinary process;
- h) Present any information it deems appropriate to an inquest conducted by a court of law;
- i) Take all reasonable steps to facilitate access to the Authority's services to the public;
- j) 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;
- k) Make recommendations to the Police Service or any State organ;
- l) Report on all its functions under its Act or any written law; and
- m) Perform such other functions as may be necessary for promoting the objectives for which the Authority is established.

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KEY ENTITY INFORMATION AND MANAGEMENT (continued)

b) Board and Senior Management Staff

Members of the Board:



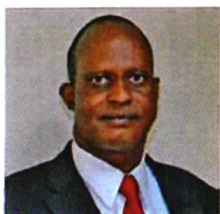
Mrs Anne Makori
Chairperson

Mrs. Anne Makori is the Chairperson of the Independent Policing Oversight Authority Board. She holds a Law Degree (LLB Hons) from the University of Nairobi, a Postgraduate Diploma from the Kenya School of Law, and a Postgraduate Diploma in Human Resource Management and a Masters in Leadership. She is a Certified Public Secretary (C.P.S.) K., a Certified Professional Trainer and a certified professional mediator.

Anne has vast experience spanning over 20 years with exposure at both Board and management levels in the government, Media Industry, Finance Sector (Banking), and Legal Practice where she specialized in civil litigation, conveyancing and corporate law. Mrs. Makori has also undertaken Human Resource Consultancy at both local and international level.

She is an experienced leader in the areas of Strategy Development and implementation, Company Secretarial, Organizational Review, Performance Management, Culture and Change Management as well as Business Development having previously given oversight and leadership at different levels including serving as a General Manager in charge of Business Development, Legal and Human Resources.

Mrs. Makori is a member of Law Society of Kenya (LSK), Institute of Certified Public Secretaries of Kenya (ICPSK) and the Institute of Human Resource Management (IHRM). She is also actively involved in community service in the areas of education, literacy and language development for small and marginalized community groups as well supporting Churches.



Dr. Jonathan Lodompui, PhD,
Vice-Chairperson

Dr. Lodompui is the Vice Chairperson at IPOA. He holds a PhD in Political Science and Public Administration with a bias in Conflict Transformation, a Master's Degree in International Relations and Diplomacy and a Bachelor's Degree in Public Administration and Political Science biased on Reforms and Transformational Development all from the University of Nairobi. He also holds two Diplomas.

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He has management experience in various organizations and in national consultancies in transformative development, peace building, conflict management and security matters. He has presented locally and internationally and contributed in academic journals including: Conflict Analysis and Mapping in Kenya, Impoverishment of the Pastoralists Groups in Kenya, fathers are parents too, the Collapse of the EAC in 1977, the National interest of Tanzania, Samburu Origins, Migrations and Settlement and Internal and external conflict triggers.

He is the immediate former Director for the Enablers and Macros Directorate at the Kenya Vision 2030 Delivery Secretariat, which is charged with coordination of the implementation of infrastructure projects. Prior to joining IPOA, he worked with the Military as an Air Force Officer, the Child Fund as a Regional Coordinator, Teachers Service Commission as a Chief Research Officer and a Director at Kenya Vision 2030 Secretariat. He also taught at various universities including the University of Nairobi, Technical University of Kenya, Africa Nazarene University and the United States International University.



Dr. Jimmy Mwithi, PhD
Commissioner

Jimmy is a holder of Doctor of Philosophy (PhD), Leadership and Governance from the Jomo Kenyatta University of Agriculture and Technology. A holder of a Master's degree in Business Administration (MBA) Strategic Management – Kenya Methodist University (KeMU) and Bachelor of Arts (Hons) Criminology; Egerton University. He is a fellow at the Kenya Institute of Bankers (FKIB); a full Member of the Kenya Institute of Management (MKIM) and a Certified Fraud Examiner (CFE). He has attended to several courses on management, leadership and governance.

He has served in various capacities in the Public and Private sector for 29 years and has dealt with strategy/ policy formulation, capacity building programs, intelligence collection, investigations and prosecution of criminal & civil cases. He has worked at the Kenya Police Service, Efficiency Monitoring Unit (Office of the President), Kenya Anti-Corruption Commission, Consolidated Bank of Kenya Limited and a University Lecturer. He has published Journals on Leadership & Governance, Strategy formulation and Security.

He is a former Chairman of the Association of Certified Fraud Examiners (ACFE) Kenya Chapter and former Chairman of the Kenya Bankers Association (KBA), Security Committee. He chairs the Audit and Risk Committee of the Board.

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Ms. Fatuma Mohamud,
Commissioner

Fatuma is a Gender and Governance Specialist who holds a Masters and Bachelor's Degree in Gender and Development Studies from the University of Nairobi. She has over 20 years' experience in policy-related development issues, policy formulations, dealing with stakeholders, donor organizations and local communities.

She is a trained mediator with experience in fostering peaceful coexistence, conflict management and national cohesion. She founded the Women Centre for Peace and Development, an NGO that empowers marginalized women in peace, security and education through economic and political participation in the Northern Counties of Kenya. She has knowledge of the relevant national and international gender and human rights instruments, convention and legislation.

Fatuma was a Commissioner with the National Cohesion and Integration Commission and also served as a part time lecturer at the Egerton University's Institute of Women Gender and Development Studies. She is a member of the National Women Steering Committee which advocates for the implementation of the two-third constitutional gender rule. She also served at the Barclays Bank (K) Ltd. in several capacities. She is the chairperson of the Communication and Outreach Committee of the IPOA Board.



Ms. Doreen Muthaura, MBS
Commissioner

Ms. Muthaura is an advocate of the High Court of Kenya, an expert in Legislative Drafting, Law Reform, Policy Formulation and evidence based Regulatory Impact Assessment (RIA).

She holds a Master's Degree in Law (LLM – Distinction) from the University of London, Law Degree (LLB Hons.) from Moi University, a postgraduate Diploma in Legal Studies from the Kenya School of Law, a Postgraduate Diploma in Legislative Drafting from the Royal Institute of Public Administration (RIPA – International) London, a Postgraduate in Evidence Based Policy Formulation and Translating Policy into Legislation from RIPA International London, Certificate in Effective Governance, Leadership and Integrity from the Griffith University, Queensland Australia.

She has served in various capacities in the Public and Private sectors. She was the Vice Chairperson and Commissioner at the Kenya Law Reform Commission, from 2013 to 2018 where she chaired the Committee on Law Reform, Policy Formulation and Legislative Services, spearheaded and drafted the first Legislative Process Guide in Kenya, participated in the drafting of over 60 model laws for County Governments customization and adoption, developed several Government policies and other legal instruments. She is a law lecturer and has trained County Attorneys and other senior Government officers.

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She worked for the Commission for the Implementation of the Constitution (CIC) from 2011 where she participated extensively in drafting laws required by the Fourth Schedule to the Constitution. Ms Muthaura was instrumental in drafting the National Police Service Act, National Police Service Commission Act, Independent Policing Oversight Authority Act, Kenya Defence Forces Act, Power of Mercy Act, National Security Council Act, National Intelligence Service Act, amongst others.

She is also a Parliamentary Counsel having worked for the Office of the Attorney-General, State Law Office, and Legislative Drafting Department. At the AG Chambers, she drafted several legal instruments, Bills and subsidiary legislation and offered high profile legal and legislative advice to the Government of Kenya.

She participated in various taskforces and committees including the Taskforce on the Review of the Mandatory Nature of the Death Penalty in Kenya and has also undertaken law reform and legislative drafting consultancies at both local and international levels. She is a Member of the Law Society of Kenya, the East African Law Society, the Commonwealth Association of Lawyers, the Commonwealth Association of Legislative Counsel (CALC), the Chevening Scholars Alumni, the Federation of Women Lawyers Kenya Chapter FIDA-K and an Australian Award Fellow.

She is also actively involved in community service in the areas of human rights, education as well supporting women, churches and other charity organizations. She chairs the Human Development Committee of the IPOA Board.



**Dr. Walter Owen Ogoni,
Commissioner**

Dr. Ogoni, a distinguished medical practitioner, is a former Chief Medical Specialist at the Kenyatta National Hospital and Assistant Director of the Surgical Division. He has served in Public Service for 35 years, including 27 at Kenyatta National Hospital where he rose to the Chief Specialist position.

He holds a Master's Degree in Medicine from the University of Nairobi, Postgraduate Diploma from University of London, and Fellowship of the Eastern Africa College of Ophthalmologists. He is a registered and licenced member of the Medical Practitioners and Dentists Board and also a member of the Kenya Medical Association and Ophthalmological Society of Kenya.

He is vastly experienced in medical practice having initially worked as a general practitioner, then later as a specialist, medical education and management. He is conversant with matters pertaining to work injury and benefits. Throughout, Dr. Ogoni has upheld professional and personal ethics, integrity and honesty. He chaired and also sat as member of several Taskforces and Committees of the Kenyatta National Hospital while in service.

He has attended several courses including, Senior Management Course at the Kenya School of Government, Corporate Governance, BIDE Performance Contracting, Industrial Relations at F.K.E and Trustee Development Programme Kenya. He is a past Chair and member of the Board of Governors of Sidindi Secondary School and a past member of the Nairobi Health Management Board. In 2012, His Excellency the President awarded Dr. Ogoni the Order of the Grand Warrior (OGW) for his exemplary service to the nation.

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Ms. Praxedes Tororey,
Commissioner

Ms. Tororey holds a Master's degree in Women's Law from the University of Zimbabwe and pursuing another Masters in Diplomacy and Foreign Policy at Moi University. She also holds a Bachelor of Laws (LLB) from the University of Nairobi, Diploma in International Environmental Law-making and Diplomacy from University of Joensuu, Diploma in Women's Law and a Diploma in Law from the Kenya School of Law and Certificates in Management and Strategic Reform of Electoral Processes, Legal Audits, Legislation Drafting, Mediation, Arbitration, Conflict Management and Dispute Resolution, Strategic Leadership Development Programme and Corporate Governance.

Praxedes has twenty-six years of Public Service experience having worked as Magistrate in Narok, Nanyuki, Karatina and Machakos Law Courts. She participated in the development of the Judiciary Bench Book for Magistrates in criminal proceedings and also developed a training manual on application of Human Rights Instruments in Courts by Judicial Officers.

She served as an in-house General Counsel with State Corporation and Constitutional Commission in Public Sector Management, Constitutional Development, Administration of Justice, Human Rights, Devolution, Policy and Legislative Drafting, Elections management, Management of Forests and Corporate Governance including development of National Anti-corruption frameworks. She was Director, Legal and Public Affairs at Independent Electoral and Boundaries Commission (IEBC). Among other achievements, she supported the transition of Kenya's electoral management body from ECK, IIEC to the IEBC and developed the Referendum Regulations, 2010 together with the Referendum Media Guidelines of the same year.

Ms Tororey also served as the Corporation Secretary and Head of Legal Services at the Kenya Forest Service. At KFS, she helped develop the Board Code of Conduct, Code of Conduct for disciplined officers, four (4) Subsidiary Legislations under the Forest Act and a litigation strategy for the Service. She also trained Forest Officers in prosecutions and oversaw their Gazettement.

She is a member of the International Commission of Jurists (Kenya Chapter), Law Society of Kenya, FIDA-Kenya and Kenya Women Judges Association, Associate Member of the Chartered Institute of Arbitrators, Member, Consolata Friends Association (Flora Chapel Branch), Vice Chairperson, One More Day for Children and a life member of the Red Cross Society of Kenya.

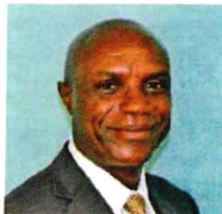
She has undertaken various leadership responsibilities including; Chairing the Review of Electoral Laws Taskforce and Referendum Technical Committee (IEBC), member to the Taskforce on Review of Legal, Policy and Institutional Framework for fighting Corruption in Kenya, 2015, Secretary, Legal Reforms, Electoral

Code of Conduct and Compliance Committee (IEBC), Taskforce Member, National Steering Committee on Devolved Government; Chairperson Court Users Committee, Registrar of Titles, Ministry of Lands, Past Secretary, Jurist of the Year – International Commission of Jurists (ICJ). Ms Tororey is the Chairperson of the Technical Board Committee.

INDEPENDENT POLICING OVERSIGHT AUTHORITY

Reports and Financial Statements

For the year ended June 30, 2019



**Hon. John Waiganjo,
Commissioner**

Hon. John Waiganjo is an Advocate of the High Court with a Law Degree from the University of Nairobi and a Postgraduate Diploma in Law from the Kenya School of Law. He was admitted to the Bar in 1996.

He represented the Ol Joro Orok Constituency in Parliament between 2013 to 2017 where he was credited for making more than 360 presentations. In Parliament, he was a member of the Departmental Committee on Justice and Legal Affairs where his name is synonymous with the Penal Code (Amendment) Bill and the Criminal Procedure Code (Amendment) Bill which sought to abolish the death penalty. Championing for proper procedures to be followed during drafting and enactment of laws by various State agencies, Hon. Waiganjo supported the Parliamentary Committee on Delegated Legislation's rejection of PSV regulations developed by the National Transport and Safety Authority which had not been tabled in Parliament arguing that it was only Parliament that could make laws.

Hon. Waiganjo is also a Co-Convenor of the Kenya Parliamentary Human Rights caucus and a member Law Society of Kenya. He is senior partner at J.M. Waiganjo and Company advocates, an avid sports fan and a black belt in Shoto Kan martial artist. Hon. John Waiganjo is the Chairperson of the Finance and Administration Board Committee

Senior Management Staff:



**Maina Njoroge
Chief Executive Officer**

Mr Njoroge holds a Master in Business Administration (MBA) degree in Finance, and a Bachelor of Commerce (Accounting) degree from the University of Nairobi. He has attended the Senior Management Leadership Programme (SMLP) at Strathmore Business School (Strathmore University) and Antai College of Economics and Management (Shanghai Jiao Tong University, China). He has attended several local, regional and international training courses in finance, management and strategic leadership.

He is a Certified Public Accountant of Kenya, CPA (K), and a Certified Investment and Financial Analyst. He is member of the Institute of Certified Public Accountants of Kenya (ICPAK), Kenya Institute of Management (KIM), Institute of Certified Investment and Financial Analysts (ICIFA), and Institute of Directors (Kenya).

He has vast experience in finance and accounting spanning over 20 years. He has a track record of accomplishment in financial management in both private and public sectors. Additionally, he has substantial experience in human resource, strategic and administrative management, and has special interest in corporate governance and investments. He has experience in managing multi-donor grants and writing funding proposals.

INDEPENDENT POLICING OVERSIGHT AUTHORITY
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For the year ended June 30, 2019

He has previously worked with an auditing firm and as Senior Accountant, Chief Accountant and Finance and Administration Manager with large manufacturing and service industry firms.

Before joining IPOA in 2013, Mr Njoroge worked with the Kenya Institute of Public Policy Research and Analysis (KIPPRA) as Finance and Administration Manager and later Finance and Investments Manager for seven years where he managed a large portfolio of donor funds, including grants from USAID, EU, AC'BF, IDRC/TTI, and Brookings Institution, and several projects commissioned by local and international organizations. He was IPOA's Director Business Services 2013 to 2018 before being appointed the CEO. He is currently serving as a member of the Audit Committee at the Office of the Director of Public Prosecutions (ODPP).



Stephen Wetheo Musau
Director, Inspections, Research and Monitoring

Mr Musau holds a Master of Arts in Human Rights and Conflict Management from the School of Advanced Studies (Pisa, Italy) and Bachelors of Arts Degree majoring in Economics and Sociology from Egerton University. He also holds diplomas in International Law and Human Rights (University of Helsinki); Organisation Development and Management (Kenya Institute of Management) and Security in Peacekeeping Missions training at Centre of Excellence for Stability Police Units (CoESPU-Vicenza, Italy). He also holds certificates in Peace Operations from School of Peace Operations (Netherlands); International Investigations; Proposal Writing, Log frame Analysis and Report Writing; Participatory Monitoring, Evaluation and Learning;

He worked and has sat on the Boards of several civil society organisations since 1999 in various capacities including being in the Board and most recently in Cambodia with an international non-governmental organisation. He has a wealth of experience in human rights; advocacy and civic engagements and networking. He has a keen interest in monitoring and documentation of human rights issues related to security and law enforcement.

Mr Musau's other skills and competencies include facilitation and training on development issues such as change management; Human Rights Based Approaches (HRBA) to programming and development; conflict prevention, management and transformation; and participatory monitoring and evaluation.



David Nderitu
Director, Complaints and Legal

Mr Nderitu is an advocate of the High Court of Kenya having been called to the bar in 1995. He holds a law degree (LLB) from the University of Nairobi and a post graduate diploma in law from Kenya School of Law. He also holds a Master's degree in political science (MPA) from Eastern Washington University (EWU) (USA).

INDEPENDENT POLICING OVERSIGHT AUTHORITY
Reports and Financial Statements
For the year ended June 30, 2019

specializing in public administration. Mr. Nderitu has been in legal practice in Kenya for over 20 years. Before joining IPOA he served as a senior assistant director of public prosecutions at ODPP.



Jeremiah Arodi
Director, Investigations

Jeremiah holds a Bachelor of Science Degree from Kenyatta University and is currently pursuing Master of Arts in Security Management at Egerton University and Master of Science in Governance, Peace and Security at African Nazarene University. He has extensive experience in Forensics Crime Scene Management and general investigations. Jeremiah served for seven years in the National Police Service in the Directorate of Criminal Investigations. He later joined the EACC where he worked in the Investigations Directorate for six years. Jeremiah has specialised training in Forensic Crime Scene Management by the FBI, Prevention Interdiction and Investigations on acts of Terrorism through the Terrorism Assistance Programme by United States of America Department of Justice. He has also attended FBI training in Crime Scene



Eunice Juma,
Director Business Services

Eunice Juma's experience spans over fourteen years in finance, project management and human resource management. Prior to joining IPOA she was the Board Secretary to the County Public Service Board of Tana River and a council member of the Murang'a University of Technology for a period of four and a half years and two years respectively. Previously she worked in various positions with ICPSK, National Environment Management Authority, Kenya Red Cross Society and Eldoret Hospital among others. She holds Master of Business Administration (MBA) Finance option, Master of Arts in Project Planning & Management both from the University of Nairobi and a Bachelor of Commerce degree (Accounting option) from the Catholic University of Eastern Africa. She is also a Certified Public Accountant of Kenya (CPAK) and a Certified Secretary (CS). She has undertaken training in corporate governance and performance management.

INDEPENDENT POLICING OVERSIGHT AUTHORITY
Reports and Financial Statements
For the year ended June 30, 2019

c) Fiduciary Management:

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

	Name	Designation
1	Maina Njoroge	Chief Executive Officer/Board Secretary
2	Eunice Juma	Director Business Services
3	Stephen Musau	Director, Inspections, Research and Monitoring
4	Jeremiah Arodi	Director, Investigations
5	David Nderitu	Director, Complaints & Legal Services
6	Agatha Chepkoech	Chief Accountant

d) Fiduciary Oversight Arrangements

The Authority has five standing Committees, which meet as required. 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. The Committees are aligned in accordance with the Authority's mandate and functions.

The Finance and Administration 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 Technical Services Committee provides oversight over the Authority's core functions i.e. complaints management, legal services, investigations, inspections, research and monitoring functions.

The Human Resource 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 Communication and Outreach Committee is charged with the Authority's communication and outreach function and programs.

The Risk & Audit Committee works closely with the internal audit unit and plays a critical role in reviewing financial information and ensuring that the system of internal controls is effectively administered. It considers significant audit findings identified by the Authority's internal and external auditors. The Committee maintains oversight on internal controls, and makes recommendations on financial information, risk management, policies and audit issues.

Finance & Administration Committee

Hon. John Waiganjo (Chair)
 Fatuma Mohamed
 Jonathan Lodompui (Co-Convener)

Technical Services Committee

Praxedes Tororey (Chair)
 Dr. Walter Ogony (Co-Convener)
 Jonathan Lodompui

Human Resource Committee

Doreen Muthaura (Chair)
 Praxedes Tororey
 Hon. John Muriithi Waiganjo

Communications & Outreach Committee

Fatuma Mohamed (Chair)
 Doreen Muthaura
 Hon. John Waiganjo

Audit & Risk Committee

Dr. Jimmy Mwithi (Chair)
 Willie Okwacho (National Treasury)

INDEPENDENT POLICING OVERSIGHT AUTHORITY
Reports and Financial Statements
For the year ended June 30, 2019

d) Headquarters

ACK Garden Annex,
2nd/3rd Floor,
1st Ngong Avenue,
P O Box 23035-00100 GPO,
NAIROBI.

IPOA Contacts

Telephone: (+254) 20 4906 000
E-mail: info@ipoa.go.ke
Website: www.ipoa.go.ke

Regional Offices:

Garissa:

IPOA House, Off Kismayu Road,
Behind Texas Petrol Station,
P.O Box 1261-70100, Garissa,
Tel: 0777 040400.
E-mail: garissa@ipoa.go.ke

Mombasa:

Jubilee Insurance Building (Arcade) along Moi Avenue,
P.O Box 99758- 80107 Kilindini, Mombasa,
Tel: 0799 019998.
E-mail: mombasa@ipoa.go.ke

Kisumu:

Central Square Building, Opposite Barclays Bank,
P.O Box 3560-40100, Kisumu
Tel: 0799 862244.
E-mail: kisumu@ipoa.go.ke

Kakamega:

Daaron Foundation Trust Building, Opposite Nala Community Hospital,
P.O. Box 1642-50100, Kakamega,
Telephone: 020 440 3549.
Email: kakamega@ipoa.go.ke

Nakuru:

Assumption Centre, Opposite St. Paul University,
P.O. Box 2400-20100, Nakuru,
Telephone: 020 440 1076.
Email: 333333nakuru@ipoa.go.ke

Meru:

Meru Makutano Road, Union Square.
P.O. Box 203-60200, Meru,
Telephone: 020 201 7237.
Email: meru@ipoa.go.ke

INDEPENDENT POLICING OVERSIGHT AUTHORITY
Reports and Financial Statements
For the year ended June 30, 2019

Nyeri:

County Mall, Next to Veterinary Department,
P.O. Box 30-10100, Nyeri,
Telephone: 020 200 4664.
Email: nyeri@ipoa.go.ke

Eldoret:

Kerio Valley Development Authority (KVDA) Annex Plaza,
P.O. Box 109-30100, Eldoret,
Telephone: 020 440 3548.
Email: eldoret@ipoa.go.ke

F) IPOA Bankers

Central Bank of Kenya,

Haile Selassie Avenue Street,
P O Box 60000, 00200 City Square,
Tel: 2860 000,
NAIROBI.

National Bank of Kenya,

Hill Branch,
NHIF Building,
NAIROBI.

g) Independent Auditors

Auditor General,

Kenya National Audit Office (KENAO),
Anniversary Towers,
P O Box 49384, 00100 GPO,
NAIROBI.

h) Principal Legal Adviser

The Attorney General,

State Law Office,
Harambee Avenue
P.O. Box 40112,
City Square 00200,
NAIROBI.

INDEPENDENT POLICING OVERSIGHT AUTHORITY
Reports and Financial Statements
For the year ended June 30, 2019

II. FOREWORD BY THE CHAIRPERSON


On behalf of the Board, the Management and Staff, I am pleased to present the Independent Policing Oversight Authority's Financial Statements for the Financial Year ended 30th June 2019. During the period, the Authority received **Kshs. 806,548,849** (93%) from the exchequer out of the **Kshs. 862,711,494** allocations in the recurrent budget estimates. The Authority's budget was revised upwards by **Kshs. 45,709,294** from **Kshs. 817,002,200** to **Kshs. 862,711,494** in the Supplementary Estimates II in May 2019 to cater for personnel emoluments.

The total expenditure during the period amounted to **Kshs. 791,249,198** of which **Kshs. 422,532,981** was on compensation of employees, **Kshs. 316,630,677** on use of goods and services, and **Kshs. 52,085,540** on acquisition of assets. The Authority absorbed 92% of the total budget, as compared to an absorption rate of 85% recorded during the previous financial year 2017/2018.

During the period, the Authority received a total of **3,237** complaints from the public and the police, bringing the total complaints received since the Authority was established in 2012 to **13,618**. The Authority conducted **676** inspections of police facilities, and investigated **728** cases bringing the total to **1,597** and **1,518** respectively since inception.

The Authority has continued to experience a number of challenges in implementation of its mandate key among them being limited resources amid growing number of complain, non-cooperation by key external stakeholders. The Authority will continue to cooperate and complement its many stakeholders to effectively achieve its mandate including ODPP, Judiciary, KNCHR, EACC, CAJ, NPSC, WPA, International Committee of the Red Cross, International Commission of Jurists among others. The Authority also continues to recognize and appreciate the important role development partners played in Police Oversight among them the US Embassy and International Justice Mission.

Looking into the future, the Authority will continue to carry out its work in a transparent, impartial, just and in a fair manner to ensure a professional and disciplined Service through complaints management, investigations, inspections of police facilities and monitoring police operations and making recommendations to the service and other actors for improvement. It will continue to work and cooperate with all its key stakeholders for realization of this objective.



Anna Makori
24th September 2019

INDEPENDENT POLICING OVERSIGHT AUTHORITY
Reports and Financial Statements
For the year ended June 30, 2019

III. 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

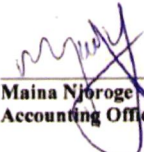
The Accounting Officer in-charge of the Independent Policing Oversight Authority (IPOA) is responsible for the preparation and presentation of the Authority's financial statements, which give a true and fair view of the state of affairs of the Authority for and as at the end of the financial year ended on June 30, 2019. 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 IPOA 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 Authority; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in-charge of IPOA accepts responsibility for the Authority's financial statements, which have been prepared on the Cash 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 30, 2019, and of the Authority's financial position as at that date. The Accounting Officer in-charge of the Independent Policing Oversight Authority 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 in charge of 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 Authority'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 and signed by the Accounting Officer on **24th September 2019**.



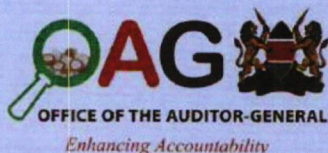
Maina Njoroge
Accounting Officer/CEO



Eunice Juma
Director Business Services (ICPAK Member No.8567)

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON INDEPENDENT POLICING OVERSIGHT AUTHORITY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Independent Policing Oversight Authority set out on pages 18 to 35, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation – recurrent 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 Independent Policing Oversight Authority as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Independent Policing Oversight Authority Act No. 35 of 2011.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Independent Policing Oversight Authority in accordance with ISSAI 130 on 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There are no key audit matters to communicate in my report.

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2019

REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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 4000. The standard requires 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 are in compliance, 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 overall 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 processes and systems of internal control, risk management and 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 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 (Cash Basis) and for maintaining effective internal control 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 control, risk management and overall governance.

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2019

In preparing the financial statements, Management is responsible for assessing the ability of Independent Policing Oversight Authority to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Authority or 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 responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance 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 financial reporting process, reviewing the effectiveness of how the entity 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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2019

systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Independent Policing Oversight Authority to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Authority to cease sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Independent Policing Oversight Authority to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

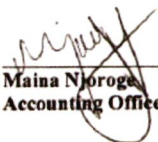
30 September, 2020


INDEPENDENT POLICING OVERSIGHT AUTHORITY
Reports and Financial Statements
For the year ended June 30, 2019

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019 Kshs.	2017/2018 Kshs.
RECEIPTS			
Exchequer releases	1	806,548,849	588,314,800
A.I.A (Sale of Tender)	2	5,000	10,000
TOTAL RECEIPTS		806,553,849	588,324,800
PAYMENTS			
Compensation of employees	3	422,532,981	253,343,332
Use of goods and services	4	316,630,677	286,527,509
Acquisition of assets	5	52,085,540	48,434,728
TOTAL PAYMENTS		791,249,198	588,305,569
SURPLUS/(DEFICIT)		15,304,651	19,231

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 24th September 2019 and signed by:


 Maina Njoroge
 Accounting Officer/CEO

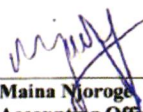

 Eunice Juma
 Director Business Services (ICPAK Member No.8567)


INDEPENDENT POLICING OVERSIGHT AUTHORITY
Reports and Financial Statements
For the year ended June 30, 2019

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018/2019 Kshs.	2017/2018 Kshs.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank balances	6	18,934,089	748,726
Total Cash and Cash Equivalents		18,934,089	748,726
TOTAL FINANCIAL ASSETS		18,934,089	748,726
LESS: FINANCIAL LIABILITIES			
Accounts payables - deposits	7	3,629,438	729,495
NET FINANCIAL ASSETS		15,304,651	19,231
REPRESENTED BY:			
Fund balance brought forward	8	19,231	654,220
Adjusted for: returns to Exchequer	9	(19,231)	(654,220)
Surplus/(Deficit) for the year		15,304,651	19,231
NET FINANCIAL POSITION		15,304,651	19,231

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on *24th September 2019* and signed by:


 Maina Mgoroge
 Accounting Officer/CEO


 Eunice Juma
 Director Business Services (ICPAK Member No.8567)

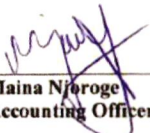
INDEPENDENT POLICING OVERSIGHT AUTHORITY
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VII. STATEMENT OF CASH FLOW

	Note	2018/2019 Kshs.	2017/2018 Kshs.
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Exchequer releases from the National Treasury	1	806,548,849	588,314,800
A.I.A (Sale of Tender)	2	5,000	10,000
Total Receipts for operating income		806,553,849	588,324,800
Payments for operating expenses			
Compensation of employees	3	(422,532,981)	(253,343,332)
Use of goods and services	4	(316,630,677)	(286,527,509)
Adjusted for:			
Changes in receivables			72,800
Returns to Exchequer*		(19,231)	(654,220)
Net cash flow from operating activities		67,370,960	47,872,539
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of assets	5	(52,085,540)	(48,434,728)
Net cash flows from investing activities		(52,085,540)	(48,434,728)
CASH FLOW FROM BORROWING ACTIVITIES			
Domestic currency/domestic deposits (A/cs payable)		2,899,943	(547,931)
Net cash flow from financing activities		2,899,943	(547,931)
NET INCREASE IN CASH & CASH EQUIVALENT		18,185,363	(1,110,120)
Cash and cash equivalent at BEGINNING of the year		748,726	1,858,846
Cash and cash equivalent at END of the year		18,934,089	748,726

*An amount of Kshs. 15,304,651.40 being the unutilized funds during the year was returned to the exchequer.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **24th September 2019** and signed by:


Maina Njoroge
Accounting Officer/CEO


Eunice Juma
Director Business Services (ICPAK Member No.8567)

INDEPENDENT POLICING OVERSIGHT AUTHORITY
 Reports and Financial Statements
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VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT


Receipt/Expense Item	Original Budget Kshs a	Adjustments Kshs b	Final Budget Kshs c=a+b	Actual on Comparable Basis Kshs d	Budget Utilization Difference Kshs e=c-d	% of Utilization actual Kshs f=d/c %
RECEIPTS						
Exchequer releases from the National Treasury	817,002,200	45,709,294	862,711,494	806,548,849	56,162,645	93%
A.I.A-Sale of Tender	-	-	-	5,000	(5,000)	0%
Sub-Total	817,002,200	45,709,294	862,711,494	806,553,849	56,157,645	93%
PAYMENTS						
Compensation of employees	383,200,000	62,318,764	445,518,764	422,532,981	22,985,783	95%
Use of goods and services	331,202,200	(8,436,653)	322,765,547	316,630,677	6,134,870	98%
Acquisition of assets	102,600,000	(8,172,817)	94,427,183	52,085,540	42,341,643	55%
TOTALS	817,002,200	45,709,294	862,711,494	791,249,198	71,462,296	92%

Notes:

- The Authority recorded an overall 92% budget absorption during the year.
- Compensation of employees absorbed 95% of the approved budget. This was also due to unavoidable circumstances in replacing vacant positions, and planned recruitment of additional staff.
- On use of goods, the Authority recorded a budget absorption rate of 98%.
- On acquisition of assets, an absorption rate of 55% was recorded. This was mainly due to the office refurbishment budget line earmarked for the regional offices. The sourcing of contractor for office refurbishment took along period than expected thus making it difficult to complete the exercise.

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 Accounting Officer/CEO


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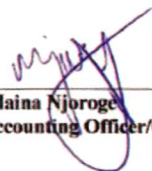
INDEPENDENT POLICING OVERSIGHT AUTHORITY
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IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization actual
	Kshs a	Kshs b	Kshs c=a+b	Kshs d	Kshs e=c-d	Kshs f=d/c %
RECEIPTS						
Exchequer releases from the National Treasury	-	-	-	-	-	-
A.I.A-Sale of Tender	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
PAYMENTS						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Acquisition of assets	-	-	-	-	-	-
TOTALS	-	-	-	-	-	-

The Authority did not have a development budget in the reporting period.

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X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1: Policing Oversight Services					
Sub-Programme 1: Policing Oversight Services	817,002,200	45,709,294	862,711,494	791,249,198	71,462,296
Total	817,002,200	45,709,294	862,711,494	791,249,198	71,462,296

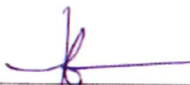
Notes:

- The Authority has only one Programme; Policing Oversight Services.
- The Authority's original approved budget was Kshs. 817,002,200. However, the budget was revised upwards by Kshs. 45,709,294 to Kshs. 862,711,494 during Supplementary Estimates II. The additional funds were meant to cater for board members' salaries arising out of conversion of their terms of service from part time to full time.
- The total expenditure during the period amounted to Kshs. 791,249,198 and only Kshs. 71,462,296 (8% of the total revised budget) was not utilised. The supplementary budget was approved late making it impossible to recruit employees for replacements and also sourcing of contractor for office partitioning took longer than expected hence the budget utilisation difference.

The financial statements were approved on **24th September 2019** and signed by:



Maina Njoroge
 Accounting Officer/CEO



Eunice Juma
 Director Business Services (ICPAK Member No.8567)

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XI. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash Basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy notes below. In addition, the financial statements are in compliance with the Public Finance Management Act, 2012, Public Finance Management Act Regulations, 2015, Public Audit Act, 2015, and in line with the requirements of IPOA Act, 2011. This cash basis of accounting has been supplemented with accounting for: a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all years presented, unless otherwise stated.

a) Reporting Entity

The financial statements are for the Independent Policing Oversight Authority (IPOA). The financial statements encompass the entity as specified under section 81 of the PFM Act 2012. The Authority did not implement any development projects during the reporting period.

b) Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs.), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

c) Significant Accounting Policies

The Accounting policies set out in this section have been consistently applied to all years presented.

i. Recognition of receipts

The Authority recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Authority.

• **Transfers from the Exchequer:**

Transfers from Exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the Authority.

• **External Assistance**

The Authority does not receive cash grants and loans from development partners.

In case of grants in kind are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

During the year ended 30th June 2019, there were no instances of non-compliance with the terms and conditions which have resulted in cancellation of external assistance.

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- **Other receipts:**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements at the time the associated cash is received.

- ii. **Recognition of payments:**

The Authority recognises all expenses when the event occurs and the related cash has actually been paid out by the Authority.

- **Compensation of employees**

Salaries and wages, allowances, statutory contributions for employees are recognized in the period when compensation is paid.

- **Use of goods and services:**

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

- **Interest on Borrowing**

The Authority has no loans.

- **Repayments of Borrowing (Principal Amount)**

The Authority has no loans.

- **Acquisition of fixed assets:**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt as a payment.

A fixed asset register is maintained by the Authority and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

- d) **In-kind contributions**

In-kind contributions are donations that are made to the Authority in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Authority includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

- e) **Third party Payments**

The Authority had no third-party payments in the reporting period.

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f) 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 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.

Restriction on cash:

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in the deposit bank account are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs. 3,629,438 compared to Kshs. 729,495 in prior period as indicated on notes 7 and 8.

There are no other restrictions on cash during the year.

g) Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

h) Accounts Payable

For the purpose of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

i) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Authority at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

j) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprests and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The Authority's budget was approved by parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

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k) Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

l) 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 30th June 2019.

m) Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

n) Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

2. Financial Risk Management Objectives and Policies

The Authority's activities expose it to a variety of financial risks including liquidity risks. The Authority's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effects of such risks on its performance by setting acceptable level of risks. The Authority has developed an Enterprise Risk Management (ERM) Framework upon which a risk register is maintained and reviewed regularly.

The Board recognizes that management of risk is a key element of sound governance and an important strategy for the achievement of its mission and supporting objectives. The Board further recognizes that risk management is a holistic management process that is to be applied at all levels of activity across the Authority. The Authority is committed to consistent management of risk as an integral part of its operations, focusing on strategies to minimize risks towards achieving strategic goals and objectives.

The Board has the overall responsibility for the establishment and oversight of the enterprise risk management framework. The Board has delegated its risk management to the Risk and Audit Committee. The Committee is responsible for the implementation and reporting of the framework. The Board Finance and Administration Committee is charged with management of financial risks arising from financial transactions and processes.

The following are financial management objectives and policies:

a) Market risk

Market risk is the risk that changes in market prices, such as interest rate, equity prices, and foreign exchanges rates will affect IPOA's income or value of its holding financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return on risk. The Authority's market risk is relatively low, based on its nature of business.

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b) Credit risk

Credit risk is the risk of financial loss to the Authority if a client or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Authority cash and cash equivalents and deposits with banks, as well as trade and other receivables. Due to the nature of business, the Authority does not have any significant concentrations of credit risk. However, the Authority assesses the credit risk quality of each client, taking into account its financial position, past experience and other critical factors. The Authority's funds received from the Exchequer are usually placed with the Central Bank of Kenya.

c) Liquidity risk

Liquidity risk is risk that the Authority will encounter difficulty in meeting its obligations from its financial obligations. The Authority's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its obligations when due without incurring unacceptable losses or risk of damaging its reputation. The Authority manages liquidity risk through continuous monitoring of forecasts and actual cash flows, ensuring that Exchequer release requests are made to the National Treasury on timely basis.

d) Capital risk

The Authority is not exposed to capital risk as it does not have share capital, being an independent State Agency.

e) Operational risk

Operational risk is the risk of direct or indirect loss arising from a wide variety of causes associated with the Authorities processes, personnel, technology and infrastructure, and from external factors other than credit, market and liquidity risks such as those arising from legal and regulatory requirements and generally acceptable standards.

The Authority's objective is to manage operational risks so as to balance the avoidance of financial losses and damage to its reputation with overall cost effectiveness and to avoid any control procedures that restrict initiative and creativity in the Authority.

The primary responsibility of the development and implementation of controls to address operational risk is assigned to the Authority's management, with the overall responsibility resting with the Board. This responsibility is supported by the development of overall standards for the management of operational risks in the following areas:

- i. Requirement for appropriate segregation of duties including independent authorization and approval of transactions;
- ii. Requirement for reconciliation and monitoring of transactions;
- iii. Documentation of controls and procedures;
- iv. Staff training and professional development;
- v. Ethical and business standards;
- vi. Compliance with regulatory and other legal requirements;
- vii. Requirement for periodic assessment of operational risks faced by the Authority, and adequacy of controls and procedures to address the risks identified;
- viii. Requirement for the reporting of operational losses and proposed remedial action;
- ix. Development of contingency plans;
- x. Risk mitigation, including insurance where this is effective; and
- xi. Review of compliance with the Authority's standards is on an ongoing basis. The Authority has developed a staff code of conduct, which every employee is required to sign an integrity pact for compliance.

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f) Reputational risk

Reputation risk is risk of failing to meet standards of performance or behaviour required or expected by the stakeholders in commercial activities or the way in which business is conducted. Reputational risk arises as a poor management of problems occurring in one or more of the primary risk areas and/or from social, ethical or environmental risk issues. All Board members and staff have a critical responsibility for maintaining the Authority's reputation through strict adherence of the highest level of personal and corporate conduct.

g) Governance risk compliance

Governance risk is risk that the Authority will not identify, measure, report and appropriately manage risks to achieve governance objectives with integrity and confidence. In order to mitigate governance risk, the Board ensures that it fulfils its regulatory obligations, duties and responsibilities. The Authority has developed and implemented a Board Charter, and has organized training on corporate governance for all the Board members.

h) Compliance and regulatory risk

Compliance and regulatory risk include the risk of non-compliance with regulatory requirements. During the period, the Authority complied with all its statutory obligations.

i) Legal risk

Legal risk is the risk of unexpected loss, arising from defective transactions or contracts, claims being made or some other event resulting in a liability or the loss for the Authority, failure to protect the title to or liability control the rights to its assets, and changes in law. The Authority manages legal risk through the Risk and Audit Committee, legal department, use of effective internal controls and seeking legal opinion from the State Law Office.

1. Taxation

The Authority is not subject to taxation and, therefore, no provision for tax liability has been made in the financial statements.

2. Retirement benefit obligations

The Authority makes contributions to a statutory pension scheme, the National Social Security Fund (NSSF), for all its employees. Contributions to the scheme are determined by statute at Kshs. 200/- per employee per month for the 12-month period ended 30 June 2019. The employees also contribute a similar amount per month. The Authority's obligations to NSSF are charged to the salary costs on monthly basis.

For employees in Job Grades 4-9, the Authority contributes 20% of the employees' monthly basic salary to the staff retirement benefits scheme while the employees contribute 10% of their monthly basic salary. The scheme is managed by Jubilee Insurance Company Ltd.

3. Staff service gratuity

IPOA employees in Job Grades 1-3 are employed on a four-year renewable period. They are entitled to service gratuity of 31% of their monthly basic salary. The gratuity is payable whenever an employee's contract comes to an end or whenever an employee leaves employment. No provision is made for future gratuity liability, as the Authority uses the cash basis of accounting.

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4. Legal status/going concern

IPOA is a non-profit state agency. It was established through an Act of Parliament No. 35 of 2011. Its existence is thus anchored on this Constitutive Act. There is no legal threat or otherwise to its existence, and therefore continues to execute its mandate and functions as a going concern.

5. Employees

As at 30 June 2019, the Authority had a staff compliment of 218.

6. Use of funds

The Authority's management ensures that funds received from the Exchequer are utilized with utmost care, and as stipulated in the approved annual estimates. This is done with due attention to economy, efficiency, accountability, and only for the purposes for which the funding was provided.

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2018/2019	2017/2018
	Kshs.	Kshs.
Total Exchequer Releases for Quarter 1	230,557,285	98,594,420
Total Exchequer Releases for Quarter 2	172,107,750	107,073,180
Total Exchequer Releases for Quarter 3	167,841,200	139,538,000
Total Exchequer Releases for Quarter 4	236,042,614	243,109,200
Total	806,548,849	588,314,800

2. APPROPRIATION IN AID

	2018/2019	2017/2018
	Kshs.	Kshs.
Sale of Tender	5000	10,000
	5,000	10,000

3. COMPENSATION OF EMPLOYEES

	2018/2019	2017/2018
	Kshs.	Kshs.
Basic salaries of permanent employees	268,859,347	161,890,673
Basic wages of temporary employees	22,585,652	20,902,370
Personal allowances paid as part of salary	80,033,404	60,512,203
Compulsory National Social Security Schemes	1,026,000	635,200
Compulsory National Health Ins. Schemes	4,076,450	2,537,450
Staff Pension	45,952,128	6,865,436
Total	422,532,981	253,343,332

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. USE OF GOODS AND SERVICES

	2018/2019	2017/2018
	Kshs.	Kshs.
Utilities	494,431	160,694
Specialized materials and supplies	51,000	887,123
Communication, supplies and services	10,776,564	8,417,201
Domestic travel and subsistence	38,477,031	35,390,805
Foreign travel and subsistence	4,729,335	2,133,354
Printing, advertising/inform supplies & services	7,873,930	2,370,796
Rentals of produced assets	69,365,821	44,999,946
Training expenses	7,409,609	4,157,610
Hospitality supplies and services	16,248,344	15,698,343
Board Sitting Allowances	-	14,527,000
Insurance costs	52,184,410	31,380,254
Office and general supplies and services	8,547,447	3,927,120
Other operating expenses	32,741,871	15,025,562
Routine maintenance – motor vehicles	6,298,663	3,871,600
Fuel oil and lubricants	6,998,586	4,978,520
Gratuity	49,836,490	97,054,465
Routine maintenance – other assets	4,597,145	1,547,116
Total	316,630,677	286,527,509

5. ACQUISITION OF ASSETS

Non-Financial Assets	2018/2019	2017/2018
	Kshs.	Kshs.
Refurbishment of buildings	30,808,006	1,095,968
Purchase of motor vehicles	10,367,866	37,054,796
Purchase of office furniture/equipment	8,927,545	8,578,520
Purchase of specialized plant/equipment	1,982,123	1,705,444
Total	52,085,540	48,434,728

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in Bank account currency	Type of Account	2018/2019	2017/2018
			Kshs.	Kshs.
Central Bank of Kenya, Account No. 1000181559	Kshs.	Recurrent	15,304,651	19,231
Central Bank of Kenya 165, Account No. 1000182717	Kshs.	CBK165	-	-
Central Bank of Kenya, Account No. 1000182393	Kshs.	Deposit	3,629,438	729,495
National Bank of Kenya, Account No. 001094661400	Kshs.	Current	-	-
Total	Kshs.		18,934,089	748,726

During 2014/15 financial year, the Authority, through an approval of the National Treasury, opened a commercial bank account with the National Bank of Kenya (Account No. 01001094661400), Hill Branch, NHIF Building, and Nairobi. The account remained dormant during the period with no cash balance.

7. ACCOUNTS PAYABLE

Description	2018/2019	2017/2018
	Kshs.	Kshs.
Retention – office refurbishment	3,099,438	173,623
Deposits-IPOA Staff Welfare	530,000	555,872
Total	3,629,438	729,495

Notes:

The Authority has established a staff welfare. The staff monthly contributions through the payroll are transferred to the Deposit Account awaiting the Welfare to open its bank account.

8. FUND BALANCE BROUGHT FORWARD

Description	2018/2019	2017/18
	Kshs.	Kshs.
Bank accounts	748,726	1,858,846
Temporary Imprest	-	72,800
Accounts payables	(729,495)	(1,277,426)
Total	19,231	654,220

9. PRIOR YEAR ADJUSTMENTS

Description	2018/2019	2017/18
	Kshs.	Kshs.
Adjustments on bank account balances	(19,231)	(654,220)

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

The prior year adjustments related to fund balances brought forward from the previous period and surrendered back to the Exchequer during the subsequent financial year.

10. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the Independent Policing Oversight Authority:

- Key management personnel that include the Commissioners, Accounting Officer and directors.

Related party transactions:

<i>Description</i>	2018/2019	2017/2018
	Kshs.	Kshs.
Key management salaries (CEO & Directors)	24,115,458	26,070,600
Commissioner's Salaries	53,167,880	-
Total	77,283,338	26,070,600

11. OTHER IMPORTANT DISCLOSURES

11.1 PENDING ACCOUNTS PAYABLE

Non-Financial Assets	2017/2018	Additions during the period	Paid during the year	Balance C/F FY 2018/19
	Kshs.	Kshs.	Kshs.	Kshs.
Office partitioning project	24,758,725	-	24,758,725	-
Supply of goods	3,817,183	-	3,817,183	-
Supply of services	1,958,260	-	1,958,260	-
Total	30,534,168	-	30,534,168	-

11.2 PENDING STAFF PAYABLES (Annex 1)

	2017/2018	Additions during the period	Paid during the year	Balance C/F FY 2018/19
	Kshs.	Kshs.	Kshs.	Kshs.
Middle Management	218,749	30,010	218,749	30,010
Others -Staff payroll deductions	71,793		71,793	-
Total	290,542	30,010	290,542	30,010

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NOTES TO THE FINANCIAL STATEMENTS (Continued)


12. PROGRESS ON FOLLOW UP OF AUDITOR'S RECOMMENDATIONS

The Authority did not have any matter arising from the external audit of the 2017/18 financial year.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved / Not Resolved)	Timeframe:
-	-	-	-	-	-



Maina Mwangi
 Accounting Officer/CEO



Eunice Juma
 Director Business Services (ICPAK Member No.8567)

INDEPENDENT POLICING OVERSIGHT AUTHORITY
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ANNEX 1 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-date	Outstanding Balance 2019	Outstanding Balance 2018	Comments	Status
Middle Management								
Ambrose Musyoka	5	30,010	30-07-2018	-	30,010	-	July 2018- Outstanding Salary.	Paid on 27 th November 2019
Grand -Total		30,010		-	30,010	-		

Notes:

The pending bill was caused by lack of proper clearance by the officer and not due to lack of budgetary provisions or exchequer.

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ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost 2017/18 Kshs'000	Additions during the Year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost 2018/19 Kshs'000
Office refurbishment (2 nd and 3 rd Floors, ACK Garden Annex, 1 st Ngong Avenue, Nairobi)	77,547,488	30,808,006	-	-	108,355,494
Motor vehicles	138,961,114	10,367,866	-	-	149,328,980
Office equipment, furniture and fittings	35,011,412	8,927,545	-	-	43,938,957
ICT equipment, software and other ICT assets	9,874,950	1,982,123	-	-	11,857,073
Total	261,394,964	52,085,540	-	-	313,480,504

ANNEX B: OPERATIONAL STATISTICS SINCE INCEPTION

MANDATE	12/13	13/14	14/15	15/16	16/17	17/18	18/19	TOTAL
COMPLAINTS MANAGEMENT								
Complaints received	594	860	1,792	2,529	2,267	2,339	3,237	13,618
Forwarded to IAU	125	40	25	105	355	119	57	826
Forwarded to investigations	0	304	1,608	1,927	819	482	489	5,629
Forwarded for IRM	0	39	37	42	90	171	289	668
Referred to NPS	43	59	27	63	232	415	415	1,254
Forwarded to NPSC	49	39	13	39	105	90	73	408
Referred to KNCHR	8	3	3	8	9	10	0	41
Forwarded to DCI	16	20	16	49	116	12	151	380
Referred to EACC, CAJ, NLC, NTSA, RBA & other agencies	73	80	26	70	287	113	92	741
PI conducted to establish the nature, solve mild complaints, and refer the rest for relevant action						546	795	1341
Closed due to complainant withdrawal, resolution, matter in court, not actionable, insufficient information	280	276	37	226	254	381	876	2,330
Total	594	860	1,792	2,529	2,267	2,339	3,237	13,618
INVESTIGATIONS								
Total cases received for investigation	0	304	1,608	1,927	819	482	473	5,613
Investigations completed	0	27	115	157	294	197	728	1,518
Closed after PI							451	738
Closed after legal review							4	188
Cases under cover points							112	112
Ongoing Legal review							114	114
Forwarded to ODPP	0	2	13	37	26	27	55	160
Forwarded to EACC							1	12
Forwarded to NPSC							1	7
Cases under IIA								1,622
Currently under investigations	0	76	230	140	649	321	2,003	2,003
Cases before Courts							67	67
Convictions made	0		0	2	0	1	3	6
POLICE OPERATIONS MONITORED								
Public Order Management	0	2	6	8	10	33	29	88
Government initiated	0	2	0	1	4	3	13	23
Traffic Management	0	0	0	1	13	5	27	46
Police Recruitment	0	0	2	1	1	0	0	4
CIC referrals / Own motion	0	0	0	1	8	4	19	32
Beats & Patrol	0	0	0	0	12	0	8	20
Elections	1	0	0	0	16	13	6	36
Sub total	1	4	8	12	64	58	102	249
INSPECTIONS IN POLICE PREMISES								
New Inspections	25	40	181	153	94	103	336	932
Follow-up inspections		0	15	59	114	137	340	665
Thematic				25		3	17	45
Specialized Units							90	90
Police Training schools					1		22	23
Subtotal	25	40	196	237	209	243	805	1,755

*Cover points - further investigations; CIC - Cases Intake Committee; PI - Preliminary investigations; IRM - Inspections or Monitoring; IIA - initial investigations assessment

ANNEX C: FOLLOW UP INSPECTIONS AND THEIR FINDINGS

Parameter	Status initial inspections	Status follow- up inspections	Comments on improvement/deterioration
UTILITIES			
Water	76.2%	94.8%	There was an improvement by 18.6% in the availability of water in the inspected facilities, thus showing good progress in the implementation of the Authority's recommendations at the police facilities level.
Lighting	90.3%	97%	There was a 6.7% increase in provision of lighting in Police Premises as compared to the initial inspections. This was attributed to most police commanders accessing AIE and through community-police joint development activities with support from CDF.
Wheel chair access	29.3%	38.8%	There was an improvement of 9.5% from the previous inspection. This was a result of introducing ramps hence leveling the path at the entrance of police premises, which facilitated ease of access.
First Aid Box	15.6%	23.6%	There was an improvement of 8% of the facilities inspected on kitting of First Aid kits. This was attributed to recommendations made during initial inspections for stations to equip their First Aid Boxes to manage emergent incidences.
SAFETY AND SECURITY			
Sentry at Main gate	18%	41.8%	There was an improvement of 23.8% in facilities inspected during follow up inspections. This can be attributed to recommendations made during initial inspections and changing security spectrum in the country because of terrorism.
Secure report office	37.3%	49%	There was an improvement of 11.7% as some facilities that did not have grills during the initial inspection had erected grills during the follow-up inspection. The changing security risks in the country buttressed this, including terror related.
Perimeter fence	36.1%	38%	There was an increase by 1.9% during the follow- up inspections, again linked to the awareness on need for perimeter fence in police premises
Clear Signage	70.2%	80.7%	There was an improvement by 10.5% on the aspect of clear signage to police facilities. This was because of recommendations made during initial inspections where police facilities were expected to be visible to enable members of public easily access policing service. The ongoing police reforms at various levels also contributed to this improvement.
Fire equipment	31.9%	43.2%	Improvement by 11.3% because of implementing initial inspection recommendations by station commanders. Fire equipment was noted as important security equipment in managing terrorism incident aftermath.
FRONT DESK			
Manned Customer Care desk	30.3%	48.9%	Improvement by 18.6% on the aspect of manned customer care desk/ office as a result of implementing recommendations made during initial inspections. It was noted such improvement is as a result also of having a service that is people centered and the need for reforms within the service.
Manned Gender Desk	26.5%	45.1%	There was an improvement by 18.6% on the aspect of a manned gender desk as a result of implementing recommendations by the Authority and the need for the service to be sensitive to gender issues at various levels.
DETENTION FACILITIES			
Detainees held over 24hrs	8.8%	12.9%	Increase by 4.1% of facilities holding detainees for more than 24 hours. Officers attributed this to failure by complainants to record statements on time, delays by investigating officers and remandees detained awaiting to attend court. The anomaly needs attention for adherence to rule of law.

Existence of Child Protection Unit	5.8%	8.9%	There was 3.1% increase in number of CPUs in KPS premises that were inspected. This was as a result of initiatives by well-wishers such as NGOs/ Community Based Organizations to support the Service in such initiatives, and the need for the Service to be sensitive to children issues.
CONDITIONS OF CELLS			
Hygienic condition of cells	59.9%	75.4%	Increases of 15.5% as a result of availability of AIE at Station level. This facilitated the cleaning of the cells on regular basis with implementation of IPOA recommendations at the Station Levels.
Toilets within cells	35.2%	36.6%	Increase by 1.4% as a result of IPOA recommendations from previous inspections and the need to have a hygienic detention facilities as part of the reform process in the service.
Cleanliness of toilets and wash area	24.4%	23.3%	There was a decline of 1.1% and this was as a result of blocked toilet drainage systems in the cells, as was alluded by the station commanders. The construction design of the stations inhibited proper drainage.
Adequate light	42.3%	65.7%	Increased by 23.4% as a result of installing external bulbs that have improved lighting in the cells. This is also as a result of AIEs at station level.
Adequate ventilation	39.1%	72.2%	Improved by 33.1% as a result of implementation of IPOA recommendations. Initial findings showed that cell ventilations had been reduced to minimize escape attempts by suspects. In the follow-ups the ventilations had been rectified and do not compromise detainee safety.
Provision of bedding	13%	19.1%	There was improvement by 6.1% especially in police stations that hold remandees. The improvement was as a result of availability of AIEs at station level and implementation of IPOA recommendations. The need to have a people centered service as part of the reform process also contributed to such improvement.
DETAINEE WELFARE			
Provision of 3meals a day	64.6%	76.4%	11.8% improvement as a result of implementation of IPOA recommendations was noted. Availability of AIE at station level led to timely payment of suppliers and ensured constant food supply.
Provision of drinking water	45.6%	83.2%	Improvement by 37.6% as a result of IPOA recommendations implementation and the timely payment of water vendors in facilities that did not have water. The impact of AIE at Station level was noted.
Provision of special services for women i.e. sanitary towels	4.7%	9.3%	Improvement by 4.6%. Special treatment for lactating mothers was provided in some stations where they were detained in seclusion from the other detainees. The improvement was as a result of implementation of IPOA recommendations during initial inspections.
Provision of medical care	53.3%	73.6%	20.3% improvement, this was as a result of implementation of IPOA recommendations during initial inspections and also partnering with the Sub- County Health facilities around the Police premises, where detainees were offered medical care.
DETAINEE TREATMENT			
Detainee rights displayed	5.2%	10.6%	Improvement by 5.4% was noted as a result of implementing IPOA recommendations after initial inspections. Also Police Premises benefited from training by KNCHR on rights of detainees.
RECORDS			
Occurrence Book correctly entered	79.1%	91%	11.9% improvement in entries in the Occurrence Book and this was as a result of implementation of IPOA recommendations during initial inspections on proper records management. The need to have accurate and transparent records as part of the reform process also contributed to the OB being correctly entered.

Cell Register correctly entered	69.9%	83.8%	There was a 13.9% improvement in correctly entered Cell register as a result of implementing IPOA recommendations after initial inspections on proper records management. The need to have accurate and transparent records as part of the reform process also contributed to the register correctly entered.
Detainees' Property Register correctly entered	20.7%	33.9%	There was improvement in correctly entered Cell Register by 13.2% and this is because of implementation of IPOA recommendations after initial inspections on proper records management. The need to have accurate and transparent records as part of the reform process also contributed to the Detainee Property Register being correctly entered.
Arms and Ammunition Movement Register	69.8%	69.8%	There was a status quo on correctly entered Arms and Ammunition Movement Register.
Exhibits Register	28.6%	43.4%	Improvement by 14.8% due to the sensitization on the importance of listing all the Exhibits in a Police Premises and on proper records management.
Complaints against Police Register	29.4%	41.6%	There was an improvement of 12.2% on the aspect of correctly entered Complaints against Police Register in KPS premises inspected, and this was as a result of implementation of IPOA recommendations after initial inspections on proper records management.
Weekly Duty Roster	78.4%	92.6%	14.2% improvement because of implementation of IPOA recommendations.

OFFICE SPACE, HOUSING AND RESOURCE ALLOCATION

Availability of office Space	91.1%	90.5%	There was a 0.6% decline since most Police Premises received additional officers to boost the strength of the facility but office spaces were not increased. Officers sharing offices was also noted.
Sufficiency of available office space	16.9%	20.5%	Increase by 3.6% as some facilities benefitted from expansion and upgrade from NG-CDF. IPOA recommended that police premises should work closely with stakeholders like CBOs, NGOs, private sector and government institutions like CDF to improve working environment for officers.
State of offices	24.3%	31.5%	There was 7.2% increase as a result of Upgrade/renovations of offices courtesy of NG-CDF and community Initiatives.
Computers	61.1%	69.1%	Increased by 8% as a result of implementation of IPOA recommendations during initial inspections and also was noted in Police Stations that had accessibility to internet.
Vehicle allocation	76%	80.6%	There was improvement by 4.6% as a result of leasing of vehicles; a government initiative to ensure policing services are easily available to many members of the public.
Working communication gadgets	43.7%	61.1%	Improvement by 17.4% was noted, attributed to implementation of IPOA recommendations during initial inspections that facilities should strive to acquire digital communication gadgets to increase responsiveness.
Sufficient issue of uniforms	51.2%	53%	There was 1.8% improvement on uniform allocation to officers in the field and this was attributed to the ongoing police reforms and implementation of IPOA recommendations that officers should be given sufficient uniforms to enable them effectively discharge their duties.
Sufficient protective gear	39.9%	53.5%	There was 13.6% improvement in supply of sufficient protective gear and this is attributed to the ongoing police reforms and IPOA recommendations that officers should be given sufficient protective gear.
Separate crime office	58.3%	65.6%	There was improvement by 7.3% as result of ongoing police reforms and change of leadership at DCI headquarters and the need to have crime professionally investigated.
Interrogation/ interview rooms	8.6%	15.2%	There was an improvement by 6.6% as result of ongoing police reforms and change of leadership at DCI headquarters, and the need to have crime professionally investigated.

Adequate Exhibits Store	17.9%	24.1%	There was 6.2% increase in adequacy of the Exhibits Store because of IPOA recommendations and the need to manage movement of exhibits professionally as part of the chain of custody process.
Sufficient houses for Police officers	14.1%	21.8%	There was 7.7% improvement in sufficiency of housing for police officers because of NPS leasing houses for officers outside the station and other officers sharing housing units.
COMMUNITY POLICING			
Existence of community policing committees	37.2%	41.3 %	There was increase by 4.1% on existence of Community Policing Committees as a result of ongoing police reforms, IPOA recommendations and the need for the Service to embrace citizen-centric strategies that jointly share security challenges within the community, as they work.



GUARDING PUBLIC INTEREST IN POLICING

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