

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LTD

OF

07 DEC 2023

DAY

Friday

TABLED
BY:

Abn Owen Baya CBS MP
Deputy majority leader
A. Shubuko

PARLIAMENT
OF KENYA
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THE AUDITOR-GENERAL

ON

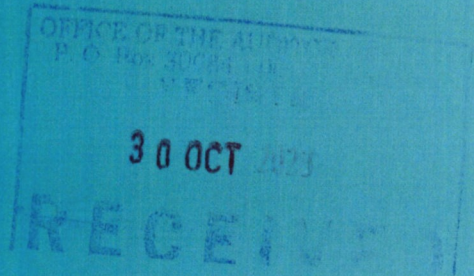
INDEPENDENT POLICING OVERSIGHT AUTHORITY

FOR THE YEAR ENDED 30 JUNE, 2023



IPOA

Independent Policing
Oversight Authority



**INDEPENDENT POLICING OVERSIGHT AUTHORITY
ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED
JUNE 30TH, 2023**

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

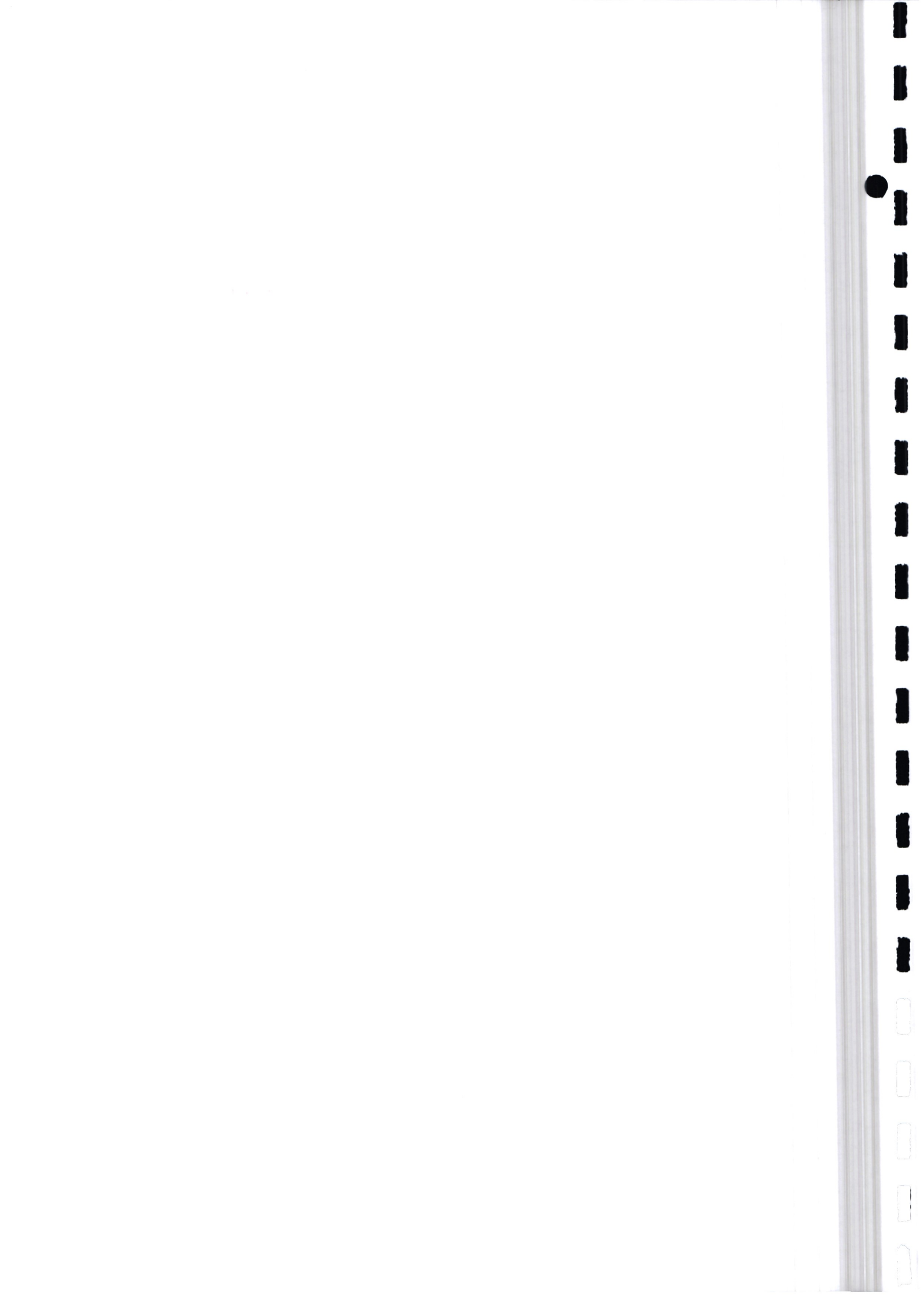


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1. ACRONYMS AND GLOSSARY OF TERMS

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

2. KEY AUTHORITY INFORMATION AND MANAGEMENT

Background

2.1 Background Information

The Authority was established through an Act of Parliament No. 35 of 2011 to provide for civilian oversight of the work of the Police. This was informed by the historical police excesses culminating in post-election violence, which occurred in 2007/2008. It was established within the context of Agenda IV – Commissions and Independent Offices, which preceded the Constitution of Kenya, 2010. As part of the Agenda IV items, which were largely about reforming institutions of the judiciary, police, civil service and such Independent Policing Oversight Authority (IPOA) was instituted.

As provided in Article 244 of the Constitution, the National Police Service (NPS) shall endeavour for professionalism and discipline, promote and practice transparency and accountability. Further, the Constitution requires the Service to comply with constitutional standards of human rights and fundamental freedoms and dignity.

This is the fulcrum on which IPOA is hinged. While it is recognised that ultimately, it is the responsibility of NPS to ensure the professionalism and integrity of its members, it was acknowledged that the idea of Police investigating their own would hardly restore public confidence and trust. Hence, in order to bring into effect these fundamental provisions of the Constitution, it became critical that a civilian oversight mechanism be put in place to monitor how the Service discharges their duty of law enforcement without breaching the law.

2.2 Mandate

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

1. Hold the Police accountable to the public in the performance of their functions;
2. 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
3. Ensure independent oversight of the handling of complaints by the National Police Service.

WHO WE ARE



2.3 Core Function

1. Pursuant to Section 6 of the IPOA Act, 2011, the principal functions of the Authority are to: 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;
2. Receive and investigate complaints by members of the Police Service;
3. Monitor and investigate policing operations affecting members of the public;
4. 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;
5. Conduct inspections of Police premises, including detention facilities under the control of the Service;
6. Co-operate with other institutions on issues of Police oversight, including other State organs in relation to services offered by them;
7. Review the patterns of Police misconduct and the functioning of the internal disciplinary process;
8. Present any information it deems appropriate to an inquest conducted by a court of law;
9. Take all reasonable steps to facilitate access to the Authority's services to the public;
10. 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;
11. Make recommendations to the Police Service or any State organ;
12. Report on all its functions under its Act or any written law; and
13. Perform such other functions as may be necessary for promoting the objectives for which the Authority is established.

KEY MANAGEMENT



2.4 Key Management

The Director who is the CEO of the Authority is responsible to the Board for the day to day management of the Authority with support of Heads of Directorates and Departments. The details of the commissioners and management who held office during the period is as shown.

2.4.1 IPOA CHAIRPERSON AND COMMISSIONERS



MRS. ANNE MAKORI, EBS
CHAIRPERSON - IPOA

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.

2.4.1 IPOA CHAIRPERSON AND COMMISSIONERS



DR. JONATHAN LODOMPUI

VICE-CHAIRPERSON - IPOA

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. 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.

Previously, 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.

2.4.1 COMMISSIONER



MRS. FATUMA MOHAMMED

COMMISSIONER - IPOA

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 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.

2.4.1 COMMISSIONER



MRS. DOREEN MUTHAURA, MBS

COMMISSIONER - IPOA

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.

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

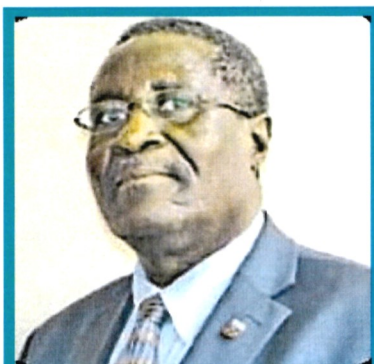
Security Council Act, National Intelligence Service Act, amongst others.

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 Resource Committee of the IPOA Board.

2.4.1 COMMISSIONER



DR. WALTER OWEN OGONY

COMMISSIONER - IPOA

Dr. Ogony, 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 36 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. Ogony 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 FKE 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. Ogony the Order of the Grand Warrior (OGW) for his exemplary service to the nation.

2.4.1 COMMISSIONER



DR. PRAXEDES TOROREY

COMMISSIONER - IPOA

Dr. 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-seven 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 Gazettment.

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 Services Committee.

2.4.1 COMMISSIONER



HON. JOHN WAIGANJO

COMMISSIONER - IPOA

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 OI 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 of the 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. Waiganjo is the Chairperson of the Finance and Administration Board Committee.

2.4.1 DIRECTOR/CEO & SECRETARY



ELEMA HALAKE, SS

DIRECTOR/CEO & SECRETARY - IPOA

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

His Public Service career spans over 28 years including at Kenya Wildlife Service (KWS), where he was a Senior Assistant Director and also sat on the Board of the Kenya School of Leadership and Adventure at Mt. Kenya. At KWS, he was part of the leadership that

fronted the 1990's anti-poaching strategy that stabilized wildlife conservation, enhanced security, and management.

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

At Anti-Counterfeit Authority (ACA), he spearheaded legal and regulatory reforms including the enactment of the Anti-Counterfeit Act 2018, developed and deployed the AIMS project (Anti-Counterfeit Information Management system) and launched the first ever

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

MANAGEMENT TEAM



2.4.1 DIRECTOR/CEO & SECRETARY



ELEMA HALAKE, SS

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2.4.2 MANAGEMENT TEAM



MUNENE M. MUGAMBI

DIRECTOR, INSPECTION & MONITORING

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

He is also a trained paramilitary Police having served with GSU

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

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

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

2.4.2 MANAGEMENT TEAM



EMANUEL LAGAT

DIRECTOR, INVESTIGATIONS

Emmanuel holds a Bachelor of Science and a Masters Degree. He has extensive experience in forensics, ballistics, investigations, disaster victim identification and crime scene management.

He has been trained in France, USA, Germany and locally in the area of criminology and forensic investigations. Before assuming the role of Director Investigations, Lagat served as the Head of Rapid Response and Forensics.

2.4.2 MANAGEMENT TEAM



CPA, MOHAMED ADAN

AG. DIRECTOR, BUSINESS SERVICES

Adan is a holder of Master's degree in Business Administration (Finance & Accounting option) and a Bachelor of

Business Management (Finance & Banking option) First class Honours. He is also holder of CPA-K Certificate and a member of the Institute of Certified Public Accountants of Kenya in good standing. He holds a certificate in senior management course among other certificates.

Adan is a respected financial expert with over 15 years of professional experience in finance, Accounting, auditing and assurance in both Public and Private Sectors. Prior to joining IPOA Adan served as manager Finance and Accounts at Kenya Leather Development Council and in managerial & supervision positions at Garissa University.

2.4.2 MANAGEMENT TEAM



FESTUS KINOTI

AG. DIRECTOR, COMPLAINTS & LEGAL SERVICES

Kinoti holds a Master's degree in Law (LL.M) in International Humanitarian Law and

Human Rights from the Geneva Academy (CUM LAUDE).

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

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

2.4.2 MANAGEMENT TEAM



LT. COL. (RTD.) CATHERINE GICHUKI

**HEAD, DIRECTORATE ON INSPECTION,
RESEARCH AND MONITORING S**

Lt. Col. (Rtd.) Catherine Gichuki holds a Master of Laws (LLM) from the University of Nottingham, United Kingdom, Masters of Arts in International Conflict Management from the University of Nairobi, Bachelor of Laws Degree (LLB Hons.) from Moi University, a postgraduate Diploma in Legal Studies from the Kenya School of Law, a Certificate in Public International Law from the Hague Academy of International Law, a Certificate in Introduction to Arbitration from the Kenya Institute of Chartered Arbitrators, a Certificate in Foundation Course in International Computer Driving Licence (ICDL), a Certificate in Introduction to Mediation and the 40 hours Mediation Course from the National Centre for International Arbitration amongst other professional, United Nations courses and academic training.

United Nations courses and academic training.

Catherine is an advocate of the High Court of Kenya of over 18 years and is a retired military officer with vast expertise in international law, peace and security. Her career spans National and International organizations including the Kenya Defence Force (KDF) where she worked as a Legal Officer and military prosecutor for 13 years and retired at the rank of Lieutenant Colonel.

Under secondment from the KDF, she also served for one year at the United Nations as a military staff officer (UN Peace Keeper) under the African Union – United Nations Mission in Darfur (UNAMID) in the Republic of the Sudan. Lt. Col. (Rtd.) Catherine Gichuki also served at the United Nations as a Legal Officer in the African Union – United Nations Mission in Darfur (UNAMID). She was later appointed as the Head of Legal for the UNAMID Liquidation Team where she served until 31 March 2022.

Lt. Col. (Rtd.) Catherine Gichuki is a Member of the Law Society of Kenya (LSK), Member of Chevening Scholarship Alumni – Kenya Chapter, Member of the Federation of Women Lawyers Kenya Chapter FIDA-K, East African Law Society and Association of Corporate and Industrial Security Management Professionals (ACISMP). She is actively involved in community service in the areas of career youth mentorship and the empowerment of women and children.

2.4.2 MANAGEMENT TEAM



KENNEDY OCHIENG NDIRE

HEAD, ICT

Kennedy Ndire has vast experience in enterprise systems and network design and implementation, Data Centre Setup and

management, ERP systems (SAP, Oracle Siebel CRM and Translogic) and CRM systems (Microsoft Dynamics CRM) design and rollout, user training, project management, policing and strategic management.

He holds Master's Degree in Computer Science Distributed Computing Technologies from The university of Nairobi and Bachelor Degree in Business Information Technology from Strathmore University. He has wide spread professional trainings in the expanse of ICT. He has previously worked in various positions with Kenya Railways, Rift Valley Railways, Independent Policing Oversight Authority and at Huduma Kenya Secretariat among others.

2.4.2 MANAGEMENT TEAM



DR. LEMUNEN SOLOMON, PhD, CHRP (K)

HEAD, HUMAN CAPITAL

Dr. Lemunen Solomon has a cumulative experience in Human Resource attained over a period of fifteen years in both the Public Service and Private Sector. Prior to joining IPOA, Dr. Lemunen was employed by the National Industrial Training Authority

as Ag. Director Human Resource and Administration. He also worked with the Ethics and Anti-Corruption Commission (EACC), and Kenya Industrial Estate among others.

He holds a Doctoral degree (Ph.D.) in Human Resource Management from the Jomo Kenyatta University of Agriculture and Technology (JKUAT), a Master of Business Administration (Human Resource option) from Kenyatta University (KU), and a Bachelor of Commerce Degree (Human Resource option). He also has a Higher National Diploma in Human Resource Management and a Diploma in Personnel Management. He is also a Certified Human Resource of Kenya (CHRP-K).

Dr. Lemunen is a practicing member of the Institute of Human Resource Management (IHRM).

2.4.2 MANAGEMENT TEAM



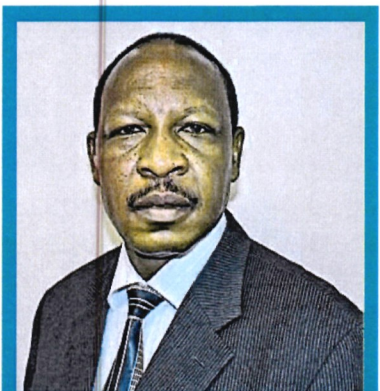
DENNIS DANSON OKETCH, MKIM, MPRSK

HEAD, COMMUNICATIONS AND OUTREACH

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

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

2.4.2 MANAGEMENT TEAM



BETHUEL SUGUT

HEAD, REGIONAL OFFICES

Bethuel Sugut holds a Master of Business Administration Degree in Strategic Management from Moi University, Bachelor of Arts Degree in Social Sciences from Egerton University and a Postgraduate Diploma in Human Resource Management from University of Nairobi. He is an Auditor in Quality Management System, ISO 9001:2008.

To IPOA, Bethuel brings on board a wealth of experience spanning over 21 years' experience in Management and Administration.

Bethuel previously served in the Provincial Administration at the Office of the President and International Fund for Agriculture Development (IFAD). Prior to that Sugut served as a Personal Assistant to the Minister of Agriculture and Director of Administration, Planning and Operations at

Mt. Kenya University for 9 years and 5 years respectively. Before joining IPOA, Sugut was the Administration Manager at the Kenya Institute of Mass Communication (KIMC).

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

2.4.2 MANAGEMENT TEAM



**MAJOR BENSON MILAO, MBA, BSC, BCOM,
LLB (CAND.), DIP.CSMP®, M. ISMI®, M. ACISMP**

HEAD, SECURITY SERVICES

Major Benson Milao (Rtd) holds a Master of Business Administration (MBA) from the University of Nairobi, a Bachelor of Science (BSC) in Military Science from Egerton University, a Bachelor of Commerce (BCOM) from the University of Nairobi, Level 6 Organization Diploma in Security Management from the International Security Management Institute (ISMI), United Kingdom, a final year Bachelor of Laws Degree (LLB) at the University of Nairobi, amongst other professional, military, United Nations and academic training.

Benson has vast knowledge gained from military, corporate, international and private practice. He has over 19 years' Security, Surveillance, Enforcement,

Investigations, Intelligence, Governance, Law and Administration experience having started off as a Cadet Officer at the Kenya Military Academy (KMA), Lanet, Nakuru; and rising to the rank of Major in the Kenya Defence Forces (KDF). While at the KDF, he served in various positions including; Platoon Commander, Intelligence and Investigations Officer, Aide de Camp (ADC) to the Army Commander and the Vice Chief of Defence Forces, Company Commander, among others.

Benson has also served on international assignments including secondment to the United Nations (UN) Mission in the Democratic Republic of Congo (MONUSCO) in 2014/2015, where he contributed immensely to Security Sector Reforms (SSR); Disarmament, Demobilization, Repatriation, Reintegration and Resettlement (DDRRR) programs; humanitarian response; human rights issues among others.

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

2.4.2 MANAGEMENT TEAM



FREDRICK CHABARI

HEAD, PROCUREMENT

Fredrick holds an MSc in Procurement and Logistics from Jomo Kenyatta University of Agriculture and Technology (JKUAT) and a Bachelor of Commerce (Marketing Option) from the University of Nairobi. He also holds a Graduate Diploma in Purchasing and Supply from the Chartered Institute of Purchasing & Supply (CIPS-UK), an Advanced Diploma in Purchasing & Supply from the UK, Diploma in Business Management from The University of Nairobi, among other professional qualifications. He is a member of The Kenya Institute of Supplies Management (M.K.I.S.M) and The Chartered Institute of Purchasing and Supply (M.C.I.P.S-UK).

2.4.2 MANAGEMENT TEAM



ENOSH NYABIBA

HEAD, RISK & AUDIT

KCA University training both Certified Public Accountants and Bachelor of Commerce qualifications. He has taught in other CPA training institutions like Vision Institute of Professionals, Star College of Management Studies, Summit Business School. He is currently pursuing a Doctoral degree (PhD) in Business Administration- Finance from Jomo Kenyatta University of Agriculture and Technology (JKUAT).

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

Enosh Nyabiba has cumulative experience in Auditing over a period of fifteen years which was obtained in the teaching fraternity in the private sector. Prior to joining IPOA, he was employed as a lecturer with

2.4.2 MANAGEMENT TEAM



EVANS OKEYO

HEAD, INVESTIGATIONS

Okeyo holds a Master of Science degree in Governance, Peace and Security from

African Nazarene University and a Bachelor of Arts Degree in Literature from Moi University.

He has also undertaken several professional trainings such as Senior Management Course and SLDP from KSG, Counter violent Extremism (CVE) & Executive Policy Development, International Law Enforcement Academy, New Mexico, USA, Crime Scene Management Federal Bureau of Investigation (FBI), Interview & Interrogation Federal Bureau of Investigation (FBI), Instructor Development Training California Highway Patrol, USA, Internal Affairs Investigation California Highway Patrol, USA and Human Rights United Nations Office on Drugs and Crime (UNODC)

2.4.3 Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were as shown below:

NO.	NAME	DESIGNATION	REMARKS
1.	Elema Halake	Director/CEO & Board Secretary	Full Year
2.	Sarah Baraza	Director, Business Services	With effect from 15th February to 31st May, 2023
3.	Munene M. Mugambi	Director, Inspections Research and Monitoring	Full Year
4.	Emmanuel Lagat	Director, Investigations	With effect from 1st November, 2023
5.	Evans Okeyo	Ag. Director Investigation	With effect from 8th November, 2021 - 1st November, 2022
6.	Ivy Nyarango	Director Complaints and Legal	With effect from 1st August 2022 – 14th March, 2023
7.	Festus Kinoti	Ag. Director Complaints and Legal	With effect from 15th March, 2023
8.	Dr. Solomon Lemunen	Head of Human Capital	Full Year
9.	Mohamed Adan	Head of Finance and Administration	With effect 16th January, 2023. Appointed Ag. Director Business Service from 1st June 2023.
10.	Enosh Nyabiba	Head Risk and Audit	Full Year
11.	Fredrick Chabari	Head Procurement	Full Year
12.	Agatha Chepkoech	Ag. Director Business Service	With effect from 1st July, 2022 to 15th January, 2023
13.	Benson Milao	Head of Security	Full Year
14.	Dennis Oketch	Head of Communication	Full Year
15.	Bethuel Sugut	Head of Region	Full Year

2.4.4 Fiduciary Oversight Arrangements

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

1. Finance and Administration Committee

The Committee reviews financial, ICT and other administrative policies, annual budgets and procurement plans, quarterly and annual financial reports. The Committee also provides oversight on ICT and administration issues within the Authority. The members are listed below;

NO.	NAME	DESIGNATION
1.	Hon. John Waiganjo	Chairperson
2.	Fatuma Mohammed	Member
3.	Dr. Jonathan Lodompui	Member
4.	Doreen Muthaura, MBS	Member
5.	Sarah Baraza	DBS/Secretary
6.	Mohamed Adan	Ag.DBS/Secretary

2. Technical Committee

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

NO.	NAME	DESIGNATION
1.	Dr. Walter Ogony	Chairperson
2.	Dr. Praxedes Tororey	Member
3.	Dr. Jonathan Lodompui	Member
4.	Doreen Muthaura, MBS	Member
5.	Munene M. Mugambi	Joint Secretary
6.	Emmanuel Lagat	Joint Secretary
7.	Ivy Nyarango	Joint Secretary
8.	Festus kinoti	Joint Secretary

3. Human Resource Committee

The Committee is responsible for organizational structure, recruitment of staff, development of human resource policy, staff training and development, Staff discipline, staff welfare, salaries and benefit packages. The Committee also makes recommendations for broad guidelines that promote operational efficiency. The members are listed below; -

NO.	NAME	DESIGNATION
1.	Doreen Muthaura, MBS	Chairperson
2.	Fatuma Mohammed	Member
3.	Dr. Praxedes Tororey	Member
4.	Hon. John Waiganjo	Member
5.	Dr. Solomon Lemunen, PhD	HHC/Secretary

4. Communication and Outreach Committee

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

NO.	NAME	DESIGNATION
1.	Fatuma Mohammed	Chairperson
2.	Dr. Praxedes Tororey	Member
3.	Dr. Jonathan Lodompui	Member
4.	Doreen Muthaura, MBS	Member
5.	Dennis Oketch	HOCC/Secretary

5. Audit committee

The Committee 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. The members are listed below; -

NO.	NAME	DESIGNATION
1.	Irene Cheroni	Chairperson
2.	Josephine Mandere	Member
3.	Dr. Praxedes Tororey	Member
4.	Daniel Nyaga	Member/Alternate to CS, NT
5.	Enosh Nyabiba	HORA/Secretary

2.4.5 Other oversight arrangement

1. Public Finance Management Committee

The Authority constituted the Budget implementation Committee at the beginning of FY 2022-2023. The key responsibility of the committee was to oversee the budget implementation and advise the Accounting Officer on the performance of the annual budget.

The members are listed below; -

NO.	NAME	DESIGNATION
1.	Maurice Mugambi	Chairperson
2.	Sarah Baraza	Member
3.	Mohamed Adan	Member
4.	Evans Okeyo	Member
5.	Solomon Lemunen	Member
6.	Festus Kinoti	Member
7.	Fredrick Chabari	Member
8.	Lucy Wanjahi	Member
9.	Dennis Oketch	Member
10.	Agatha Chepkoech	Secretary

2.4.6 ENTITY

HEADQUATER



ACK Garden Annex,
2nd/3rdFloor, 1st Ngong Avenue
P O Box 23035-00100
Nairobi.

OUR CONTACTS



TEL: +254 20 4906 000,
email: info@ipoa.go.ke.
Website: www.ipoa.go.ke

INDEPENDENT AUDITOR



Auditor - General
Office of Auditor General
Anniversary Tower, University Way
P O Box 30084-00100
Nairobi.

PRINCIPAL LEGAL ADVISOR



Attorney General
State law office, Harambee Ave.
P O Box 40112-00200
Nairobi..

OUR BANKERS



Central Bank of Kenya

Haile Selassie Avenue Street,
P O Box 60000, 00200
Nairobi.

Cooperative Bank

Co-operative House Branch,
Haile Selassie Avenue,
P.O. Box 48231 -00100
Nairobi.

National Bank

Hill Branch,
NHIF Building,
Nairobi.

2.4.7 Regional Offices



NAIROBI

Nairobi ACK Garden Annex,
4th Floor, 1st Ngong Avenue,
P O Box 23035-00100
NAIROBI.
Email: nairobi@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



MERU

Ntara Place,
P.O. Box 203-60200, Meru,
Telephone: 020 201 7237.
Email: meru@ipoa.go.ke



MOMBASA

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



GARISSA

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



NYERI

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



NAKURU

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



ELDOR ET

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

3. STATEMENT OF GOVERNANCE

Statement of governance

The Independent Policing Oversight Authority (IPOA) was established through Act No. 35 of 2011. The principle mandate of the Authority is to promote public trust and confidence in the National Police Service by conducting independent and impartial investigations, inspections, audits and monitoring of the National Police Service to enhance professionalism and discipline of the Service.

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

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

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

Corporate Governance Principles

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

The Board discharges its role and functions in compliance with the enabling laws, rules and regulations. IPOA Act, 2011 identifies the roles and functions of the Board which should be exercised collectively. The roles and functions include determination of the organization's vision, mission, purpose and core values; to set and oversee the overall strategy and approve policies of the Authority; approve the annual work plan, budget and Procurement Plan; monitor the organization's performance, ensure sustainability and effective communication with stakeholders.

The Board governs the Authority consistent with the stated business strategy indicated in the Authority's values of equity, team work, meritocracy, accountability and probity all contributing to the commitment to transparency and high-quality governance system.

3. STATEMENT OF GOVERNANCE

Constitution of the Board

The Board is appointed by the President through the recommendation of the selection panel upon approval of the National Assembly.

Size and composition of the Board

During the reporting year, the Board consisted of a chairperson, a vice chairperson and five (5) members; the chairperson of KNCHR (ex-officio member). The Director was secretary to the Board.

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

Board Committee

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

The Audit committee consists of chairperson and three members. The audit committee meet at least once in every quarter. They maintain oversight on internal controls and makes recommendations on financial information, risk management, policies and audit issues.

Management Committee

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

Risk management, compliance and conflict of interest

The Authority risk management involves the proactive identification, evaluation and prioritization of risks followed by coordinated and economical application of resources to minimize, monitor and control the probability or impact of unfortunate events that will affect the realization of organizational goals. The Authority declares conflict on interest in all its meetings.

Public participation activities

The Authority complied to Articles 10 and 232 of the Constitution which stress transparency, accountability, participation and inclusiveness in governance and policy-making to expose the draft regulations to internal and external stakeholders including members of the National Assembly.

During the period under review, the Authority conducted public participation towards the validation of the draft regulations.

Compliance with laws and regulations among others

The Board and the Auditor General regularly review the Authority's internal control systems to ensure accuracy of financial reports, efficiency and effectiveness of operations and compliance to rules and regulations. In the FY 2022-2023, the Authority strictly adhered to the provisions of the rule of law as enshrined in the Kenya Constitution 2010 on management of public finance, provisions of PFM Act 2012 and PFM Regulations 2015, PPADA 2015 and its Regulation 2020 and any other relevant laws, guidelines and procedure manuals that support the discharge of its mandate.

The Authority has observed the code of ethics especially being honest in all financial matters. The oversight bodies have not reported any financial improbity or any governance issues.

4. STATEMENT BY THE CHAIRPERSON

It is an honour to present the annual report and financial statements for the financial year 2022/2023. This report is a reflection of the commitment of the Board and management in striving to achieve impactful interventions to promote public confidence in policing.

The Board and management have ensured that the Authority discharges its mandate through the realization of the strategic objectives set in the strategic plan 2019-2024. The focus for the Authority has been to build public confidence and trust in policing; strengthen cooperation with stakeholders; generate evidence-based policy and promote corporate governance. These objectives are designed to enhance compliance to human rights standards and fundamental freedoms.

The Board has also taken leadership in the formulation of the subsequent strategic plan, with enhanced objectives with regard to strengthening the gap on lessons learnt and satisfaction on what the Authority has achieved so far. It is projected that the plan shall be launched in early months of the FY 2024/2025.

To comply to Sections 24(1) and 39 of the IPOA Act which requires the Authority to develop regulations to bring into effect the objects and purposes of the IPOA Act, the Authority through a very rigorous internal process formulated the IPOA Regulations, 2022 which is at finalizing stage of approval.

The Authority encountered various challenges in implementing its targets during this period. This included inadequate funding and non-cooperation from the National Police Service in certain instances. To address these challenges, the Authority plans to engage the leadership of the National Police Service, National Assembly, National Treasury and CS Interior.

The Authority appreciates its stakeholders inter alia, the Ministry of Interior and National Administration, the Office of Director of Public Prosecutions, the Judiciary, Kenya National Commission on Human Rights, Ethics and Anti-Corruption Commission, Commission on Administrative Justice, National Police Service, National Police Service Commission, Witness Protection Agency, and non-state actors for the continued support and cooperation. The Authority also acknowledges the support and role played by its development partners.

Lastly, I would like to thank my fellow Board members for their continued commitment to the mandate and ideals of the Authority. I would also like to thank the CEO, management and staff for their sustained unity of purpose to realising their respective functions. As we consolidate all the gains made so far in the last reporting period, we look forward to yet another fruitful year of guarding public interest in policing.



Mrs. Anne Makori, EBS
Chairperson IPOA

5. STATEMENT BY THE ACCOUNTING OFFICER

I present the Annual Report and Financial Statements for Independent Policing Oversight Authority for the year ended 30th June 2023. The Authority has continued to execute its mandate of promoting public trust and confidence in the National Police Service.

In the Financial Year 2022/23, the Authority's final approved budget is **Kshs. 926.7 million**. The actual expenditure is **Kshs. 906.4 million** which translate to a positive absorption rate of 98 per cent, enabling the Authority to achieve a high implementation rate for its planned activities for the financial year.

During the reporting period, the Authority received and processed **3606** complaints and completed **876** investigations. **208** case files were forwarded to the ODPP for action. As at 30th June 2023, **170** case files were before courts. IPOA conducted **752** inspections of police premises, including detention facilities under the control of the National Police Service and **122** Police operations monitored. Based on the findings arising from inspection and monitoring operations, the Authority made recommendations to the NPS and other state organs for implementation.

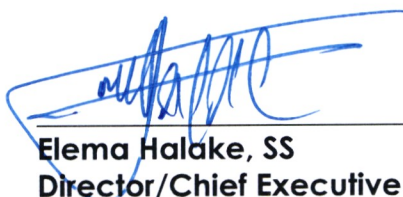
The Authority monitored police operations during the August 2022 general election cycle and in its report noted great improvement in the level of professionalism by the member of NPS compared to previous election cycles.

The Authority, in partnership with the US Government has undertaken significant progress in various aspects of the ECM Phase II project. The ECM enhancement is now at 98%, the ERP development at 55% and Infrastructure upgrades at 98% level of implementation. Part of the milestones include the successful renovation and commissioning of the Data Centre and Disaster Recovery Site.

During the reporting period, the Authority reviewed, tabled and got approval of its human resource instruments by the PSC. It plans to implement the instruments in the next financial year. In addition, it established the Nairobi regional office. The Additional regional office will serve the counties of Nairobi, Kiambu, Machakos, Kajiado, Makueni and parts of Kitui and Narok.

The Authority has also initiated the final review of its five-year Strategic Plan for the period 2019- 2024 and preparation of the new strategic plan, which is set to be subjected to various stakeholders' consultation before adoption.

I thank the Board for their leadership and guidance throughout the year and the members of staff for their commitment towards achievement of the set targets. I also thank our stakeholders for their support and look forward to cordial and productive working relationship.



Elema Halake, SS
Director/Chief Executive Officer

6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2022/23

The Authority's programmes and activities are in pursuant of realizing the four strategic objectives of the current five-year strategic plan 2019 – 2024 and the National Agenda on Bottom Up Economic Transformation Agenda (BETA). Each strategic objective addresses particular requirements for continuous improvement of performance of the overall objective of promoting public trust and confidence in the National Police Service by conducting independent and impartial investigations, inspections, audits and monitoring of the National Police Service to enhance professionalism and discipline of the Service. These strategic objectives are:



In the drive towards the realization of these strategic objectives, the Authority is implementing various programs that inform preparation of the annual work plan. The planned activities for each year is built on the achievements of the preceding year as well as lessons learned or any new dynamic that comes into play in the course of the year.

The planned activities for the year under review include: -

1. The Authority prioritized to investigate 1,080 critical cases out of 5,087 cases currently under investigations.
2. Supporting the prosecution and petitions of 208 criminal and civil cases before courts across the country.
3. Investigating public interest cases on rapid response which includes; deaths, serious injuries, cases referred by ODPP and court ordered investigations.
4. Receiving and processing 3,000 cases of police misconduct and conducting preliminary inquiries on the complaints.

5. Conducting 960 inspections of police premises to ensure compliance with the human rights standards.
6. Monitoring 100 Police operations affecting members of the public across the country.

Apart from the interventions under the strategic objectives, other emerging dynamics affected the performance of the Authority. During the year, the budget cut had negative effects on the Authority performance as shown in the table below:

Programme and sub-programme Non-Financial performance report

Program	Objective	Key results Area	Indicator	Target FY 2022/23	Actual Performance FY 2022/23	Variance	Comments
Police oversight services	To promote public trust and confidence in the National Police Service.	Enhanced police accountability	Number of complaints received and processed.	100%	100%	NIL	A total of 3606 complaints were received and processed through internal complaints handling mechanism and others through referral to other agencies for further action.
			Number of investigations completed.	1080	876	-204	The negative variance was due to insufficiency of the budget.
			Number of files submitted to the ODPP for further action.	100%	100%	NIL	208 investigation files were forwarded to the ODPP for action.
			Cases before courts	100%	100%	NIL	As at 30th June 2023, 170 criminal and 32 civil case files were ongoing before courts
			Number of Convictions	100%	100%	NIL	5 police officers were convicted in the FY 2022/23 following investigation by the Authority
			Number of police facilities and premises inspected.	760	752	-8	The negative variance was due to insufficiency of the budget. The recommendations arising from inspections were shared to NPS and other stakeholders for action.
			Number of police operations monitored.	80	122	42	More operations were monitored in regard to the 2022 general Elections and by- elections.

Program	Objective	Key results Area	Indicator	Target FY 2022/23	Actual Performance FY 2022/23	Variance	Comments
		Stakeholder Cooperation and Complementarity strengthened.	Number of dialogue sessions held with the members of National Police Service.	8	9	1	The Authority held dialogue sessions with the NPS in all initial 8 regions and the additional Nairobi regional office.
		Enhanced Research and Information Management.	Publish IPOA performance reports and other thematic reports.	3	3	NIL	2 bi-annual, 1 annual report were published and disseminated to the various stakeholders
			Conduct studies on thematic issues.	3	3	NIL	Conducted three studies on: Monitoring Report on Police Conduct Before, During and After the (2022) Electioneering Period; Preliminary Inquiry into Police Misconduct Within Mutha Ward of Kitui County and Its Environs, November 2022; Monitoring and Fact-Finding Report Following a Bandit Attack in Turkana East Sub County, November 2022
		Institutional capacity strengthened.	Proportion of funds absorbed.	100%	98%	2%	The under absorption is due to delayed recruitment of replacement of staff

7. MANAGEMENT DISCUSSION AND ANALYSIS

This annual report captures the overall performance of the Authority based on its key interventions and performance indicators in line with the annual targets. The report highlights the operational and financial performances and challenges in relation to performance management during the year.

7.1 The Authority's operational and financial performance

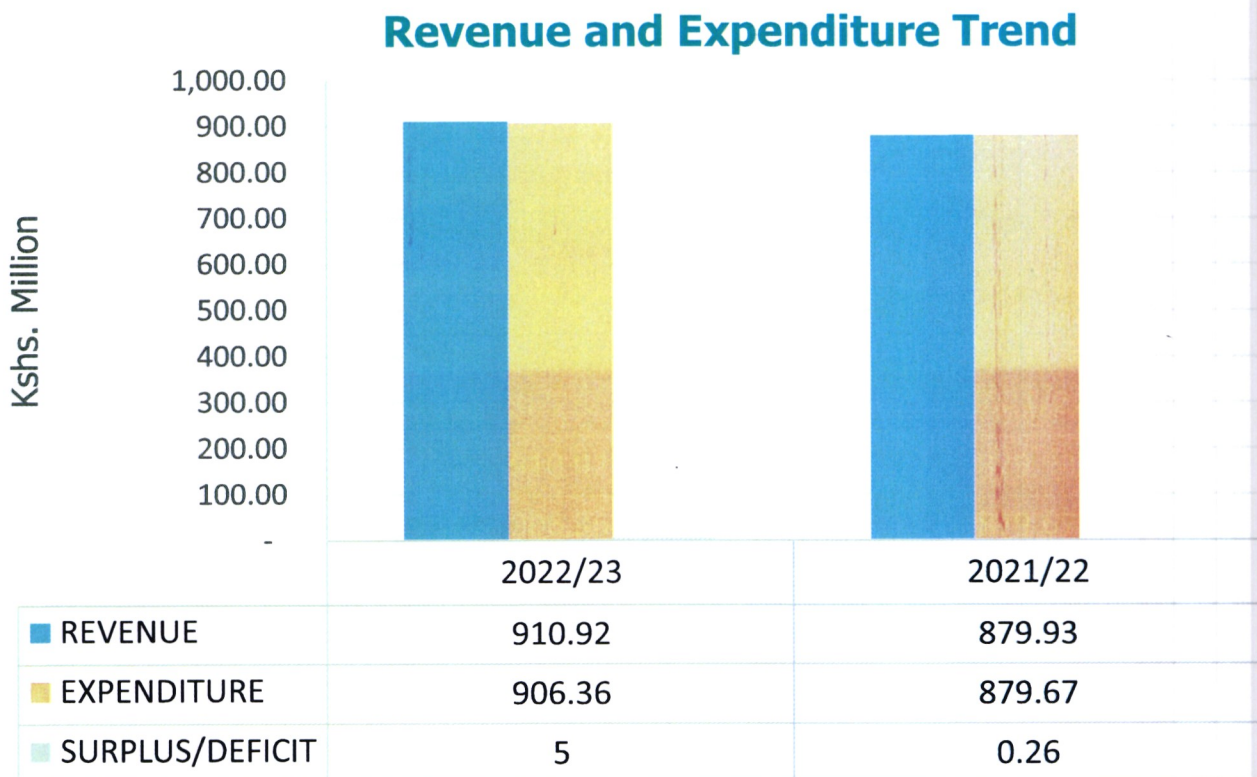
The Authority continues to deliver on its key mandate of civilian oversight over the work of the police in Kenya. The operations of the Authority are based on the strategic plan 2019-2024. Presented below are the discussion and analysis of Authority's performance for the period under review:

7.1.1 Financial Performance

The overall financial performance of the Authority was more than optimal compared to previous financial year. There was significant budget uptake due to increase in operationalization activities.

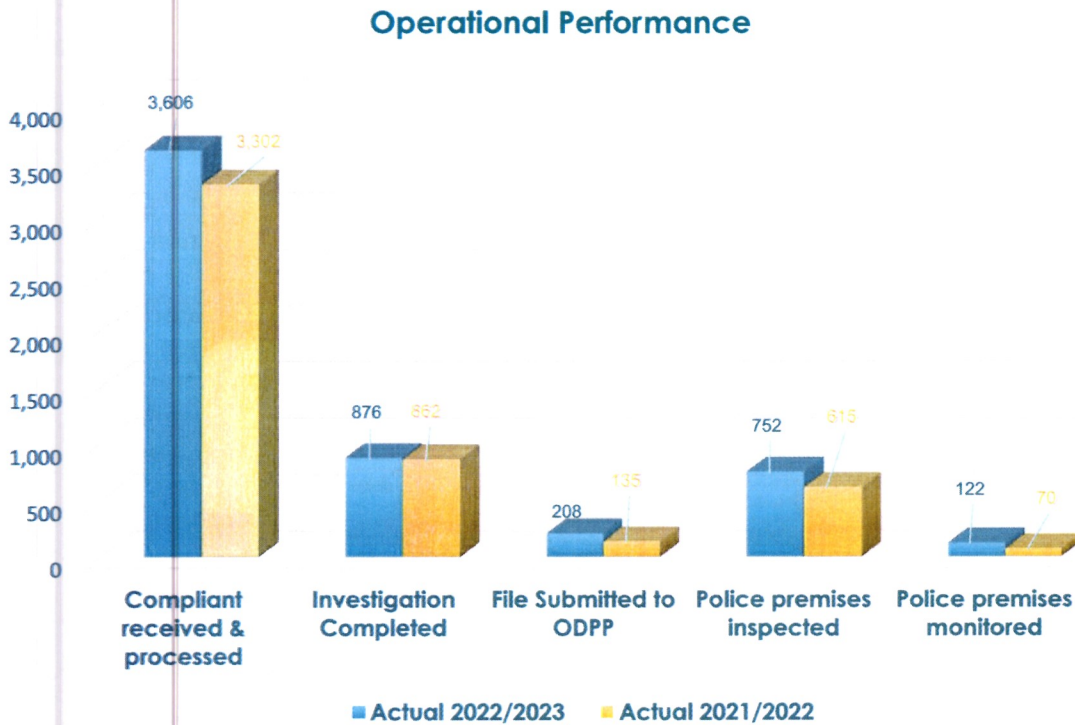
During the period under review, a revenue of **Kshs 910.92 million** was received and raised against an expenditure of **Kshs. 906.33 million** resulting in an operational surplus of **Kshs. 4.58 million**.

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



7.1.2 Operational Performance

The Authority has achieved most of its performance targets for the year under review. The comparative summary of achievement for FY 2021/22 and FY 2022/23 is as presented in the figure below:



A graphical presentation of operational performance for 2021/2022 and 2022/23

It is important to note that there was an increase in operational performance in the year under review as compared to previous year. This can be attributed to post covid-19 recovery strategy, recruitment of additional staff and establishment of one more regional office.

7.1.3 Compliance with statutory requirements

During the year under review, the Authority complied with all its statutory obligations including compliance to public procurement regulations, remittance of P.A.Y.E, NHIF, NSSF, NITA and HELB within the stipulated deadlines. The Board commits to implement internal control mechanisms in line with the Ethics and Anti-Corruption Commission Act No. 22 of 2011 and Leadership and Integrity Act of 2012. The Authority does not foresee any potential for contingent liabilities arising from non-compliance with statutory obligations.

7.1.4. Enterprise Risk Management

The Authority's risk management involves the proactive identification, evaluation and prioritization of risks followed by coordinated and economical application of resources to minimize, monitor and control the probability or impact of unfortunate events that will affect the realization of organizational goals.

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

The key project the Authority is currently implementing is the Enterprise Resource Planning (ERP) system which is supported by a development partner. In the medium term, the Authority is planning on the project which will entail the acquisition of land, design and construction of IPOA headquarter and also establish more regional offices to bring service (s) closer to the citizens.

The Authority exists as a civilian oversight body to promote public trust and confidence in the National Police Service by conducting independent and impartial investigations, inspections, audits and monitoring of the National Police Service to enhance professionalism and discipline of the Service. Below are outlines of the Authority's policies and activities that promote sustainability:

8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

8.1 Sustainability strategy and profile

The Authority has continued to make sustainable and business continuity efforts to ensure that the institution remains a going concern by implementing the strategies in the SP (2019-2024). Such efforts have included reaching out to the National Assembly and the National Treasury for enhanced annual budgets to sustain operations, and implementation of its mandate. Further, the Authority has engaged development partners to provide technical support in form of equipment and training. IPOA envisions an increased budgetary allocation and enhanced resource mobilization to sustain its strategic objectives.

IPOA's Strategic Plan prioritizes institutional capacity as a critical key result area. This seeks to promote corporate governance, strengthen human resource capacity and ensure institutional financial sustainability. It also aims at strengthening business systems and internal processes to ensure quality and sustainable focus of all its programmes and activities on civilian police oversight.

For five consecutive financial years, the Authority received Financial Reporting (FiRe) Award in the Constitutional Commissions and Independent offices under IPSAs cash accounting category.

To serve the public effectively, the Authority has established 9 regional offices in Nairobi, Mombasa, Kisumu, Garissa, Meru, Nyeri, Nakuru, Eldoret and Kakamega with over 100 officers deployed across these stations to enable them execute the Authority's mandate at the local level. The Authority plans to establish additional regional offices and is also exploring the option of deploying its services at the Huduma Centres across the country.

The Authority has an HR policy, which subscribes to the tenets of public service values and principles in the recruitment of staff, as provided under Articles 10 and 232 of the Constitution. Staff are subjected to a performance appraisal system whose output, amongst other aspects, is the identification of areas of improvement and training

IPOA is also in the process of finalizing its Regulations to supplement the IPOA Act, 2011. The Authority continues to embed risk management function in its strategic operations for sustainability. In addition, the Authority continues to digitize its work processes.

8.2 Environmental performance /climate change/ mitigation of natural disasters

The Authority is committed to environmental performance and climate change mitigation as guided by the Environmental Management and Co-ordination Act No. 8 of 1999 (EMCA).

The Authority has implemented a comprehensive waste management system that includes strategically placed waste bins, a service level agreement for efficient waste collection and disposal, and electronic communication in favor of printed materials. These initiatives have resulted in a significant reduction in waste and emissions.

The Authority is also committed to increasing forest cover through tree planting and other initiatives. The corporate social responsibility initiative prioritizes this goal, and we have also implemented electronic waste disposal, IT asset sharing, and the circulation of digital documents, all of which have minimized environmental pollution. The Authority has established disaster recovery sites to mitigate against loss of data in the event of natural disaster.

The Authority is committed to mitigation of natural disasters. This is done through having in place several measures that include but are not limited to:

- a. Yearly conduct of Security Risk Analysis (SRA) that identifies natural disasters that could pose risks to the Authority, identification of their likelihood and putting in place measures to mitigate those risks.
- b. The appointment of Security Management Advisory Committee. The Committee handles all emerging issues including natural disasters to safeguard staff safety and security.
- c. The appointment of a Health Safety and Environment (SHE) Committee. This Committee handles all matters relating to staff safety and health, and puts in place measures to mitigate all work related risks.

8.3 Employee Welfare

The Authority's recruitment process is guided by Constitution, relevant law, PSC HR guidelines and its internal Human Resource Policies and Procedures Manual. The basis of appointments and promotions is through fair competition and merit while considering representation of Kenya's diverse communities, regional balance and marginalized groups in particular women and persons with disability. The Authority's current establishment has employees from nearly all ethnic groups in Kenya and the gender representation is compliant to the 2/3 requirement. The Authority has also recruited Persons with Disabilities (PWDs).

The Authority has continued to support the established IPOA Staff Welfare Schemes which includes pension scheme, the IPOA Sacco Cooperative Society, the IPOA staff Welfare Association and IPOAs staff car loan and mortgage. The Authority also has a comprehensive staff medical scheme and a group life cover and WIBA insurance for its employees.

The Authority provides psycho- social services to its employees, particularly the investigators who attend crime scenes and postmortem examinations to manage stress and trauma associated with their work.

8.4 Operational Practices

8.4.1 Responsible competition practice

The Authority procurement function has an established system of competitive and responsible business practices anchored on the Kenyan Constitution 2010,

the Public Procurement and Asset Disposal Act 2015 and the Public Procurement and Asset Disposal Regulations 2020. The Authority maintains a free and fair competitive procurement system. Towards this end, the Authority:

1. Advertises for procurement opportunities through the print media (MyGov) and further publishes the available procurement opportunities in the Governments' public procurement information portal; tenders.go.ke, its website; www.ipoa.go.ke and noticeboards within the institution.

Open tendering is the preferred method of major procurement opportunities in the Authority as required under section 91 and 96 of the Public Procurement and Asset Disposal Act, 2015.

2. Ensures all suppliers tendering for goods and services sign Tender Self Declaration Forms – SD1 & SD2, as required under Regulation 47 of Public Procurement Regulation 2020.
3. Ensures all suppliers complete and sign the Tender Securing Declaration Form as required under Regulation 146 & 155(2) of the Public Procurement Regulations 2020.
4. Complies with the requirement for preference and reservation schemes for the critical sectors of the society by offering at least 30% of procurement opportunities to the Youth, Women, Persons Living with Disabilities (PWDs) and marginalized suppliers through an open and competitive process as required under section 157 (12) & (13), of the public procurement and Asset Disposal Act, 2015.
5. In FY 2022/2023, incurred an expenditure of Kshs. 30 Million on the special category, thus translating to 42% of the total budget allocation for the special groups, as required under section 57 subsection 13 (a) of the Public Procurement Act of 2015.
6. Ensures the requirement of Local Content (Buy Kenya Build Kenya) purchases by ensuring that at least 40% of all its procurement opportunities is allocated to local suppliers. This promotes competition for local goods and services and thus the growth of the local industry.
7. Conducts market surveys on need basis and further seeks professional advice from experts to ensure that the pricing for goods, works and services are within the market trends.

8.4.2 Responsible Supply Chain and supplier relations

1. The Authority at all times offers contracts and/or LPO(s)/LSO(s) to its suppliers/Contractors to signify contractual obligation between the two parties.
2. The Authority has an open customer service line during working hours and a procurement email where suppliers engage on procurement issues.
3. The Authority inspects all supplies for goods, works and services on delivery and once accepted are paid for promptly within 30 days from the date of acceptance.
4. The Authority engages its suppliers frequently to review performance and update on payments.
5. The Authority has had no legal dispute with any of its suppliers since inception.
6. Authority's has no pending bills for the supply and services for the reporting period.

8.5 Community Engagements

The Authority heightened its commitment to engage the community, the National Police Service officers and other stakeholders with the aim to empower them with knowledge on policing. These engagements were conducted through holding focus group discussions, dialogue sessions, sensitization forums and bilateral institutional meetings with identified and prioritized stakeholders.

This included State and Non-State actors, non-governmental organisations, civil society and electoral observer missions. These engagements strengthened the existing cooperation between IPOA and the stakeholders.

Further, the Authority also expressed its position on public interest matters physically and through press statements disseminated across various international and local media. In the period, IPOA maintained informed stakeholders through its website, blogsite and social media platforms as well.

These empowerment sessions, considered as social responsibility engagements by IPOA have impacted the society positively through protection of civil rights, supporting effective policing, ensuring greater accountability on the part of the police, enhancing transparency and public reporting of police misconduct and contributing towards building trust between the community and the police.



IPOA Commissioner Dr. Praxedes Tororey during one of the community engagements targeting the National Police Service officers.

Towards addressing the climate change impact on the globe, the Authority undertook tree planting at the Malindi GK Prison and at the National Police Leadership Academy in Ngong town within Kajiado County.



IPOA Vice Chairperson Dr. Jonathan Lodompui plants a tree at the National Police Leadership Academy in Ngong town. Other Board Members and Management also planted trees.



IPOA Regional Coordinator Hussein Aden plants a tree at the Malindi GK Prison in Malindi Town.

Public participation towards the validation of the draft regulations attracted contribution from amongst others the National Police Service, National Assembly, State Agencies in the Criminal Justice System, civil society organizations, religious institutions and staff at the Authority.



IPOA CEO Mr. Elema Halake addressing State Actors during one of the validation exercises for the draft regulations

9. 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 entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2023. This responsibility includes:

1. Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period
2. Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity.
3. 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,
4. Safeguarding the assets of the entity;
5. Selecting and applying appropriate accounting policies; and
6. Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the Authority's financial statements, which have been prepared on the 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, 2023, and of the Authority's financial position as at that date.

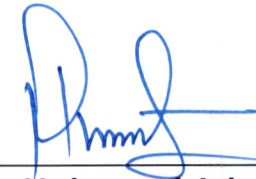
The Accounting Officer in charge of the Independent Policing Oversight Authority further confirms the completeness of the accounting records maintained for the Authority, which have been relied upon in the preparation of the Authority's financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer in charge of the IPOA confirms that the Authority has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Authority's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Financial Statements

The Authority's financial statements were approved by the Board on 15th September, 2023
and signed on its behalf by:



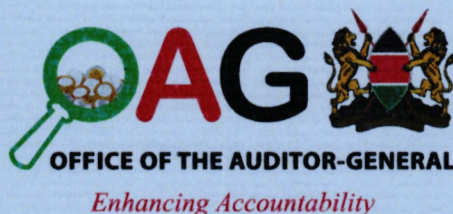
Elema Halake, SS
Director/Chief Executive Officer



Mohamed Adan
Ag. Director Business Service
ICPAK No.13129

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON INDEPENDENT POLICING OVERSIGHT AUTHORITY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Independent Policing Oversight Authority set out on pages 1 to 17, which comprise the statement of financial assets as

at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Independent Policing Oversight Authority as at 30 June, 2023, and 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.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Independent Policing Oversight Authority Management 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 audit 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 judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

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 effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

The 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of intention to terminate the Project or cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 Authority's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 controls 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 controls 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 controls.

- 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 applicable 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 Project's ability to continue 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 Project to cease to sustain 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 Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 November, 2023

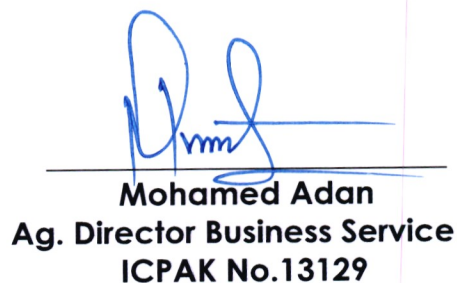
11. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023

Description	Note	2022/2023 Kshs.	2021/2022 Kshs.
Receipts			
Exchequer Releases	1	910,921,499	879,932,079
Total Receipts		910,921,499	879,932,079
Payments			
Compensation of Employees	2	519,474,913	500,088,755
Use of Goods and Services	3	337,167,215	297,988,890
Social Security Benefits	4	44,599,994	38,646,462
Acquisition of Assets	5	5,092,994	42,944,806
Total Payments		906,335,115	879,668,913
Surplus/(Deficit)		4,586,384	263,166

The accounting policies and explanatory notes to these financial statements form an integral part of these financial statement.

The Authority's financial statements were approved on 15th September, 2023 and signed by:


Elema Halake, SS
Director/Chief Executive Officer


Mohamed Adan
Ag. Director Business Service
ICPAK No.13129

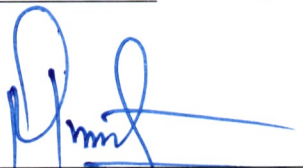
12. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2023

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	6	5,173,726	3,603,968
Total cash and cash equivalent		5,173,726	3,603,968
Imprests and advances	7	-	97,126
Total financial assets		5,173,726	3,701,094
Financial liabilities			
Third party deposits and retention	8	587,341	3,437,928
Net financial assets		4,586,384	263,166
Represented by			
Fund balance b/fwd.	9	263,166	1,115,737
Prior year adjustment	10	(263,166)	(1,115,737)
Surplus/Deficit for the year		4,586,384	263,166
Net financial position		4,586,384	263,166

The accounting policies and explanatory notes to these financial statements form an integral part of these financial statement.

The Authority's financial statements were approved on 15th September, 2023 and signed by:


Elema Halake, SS
Director/Chief Executive Officer

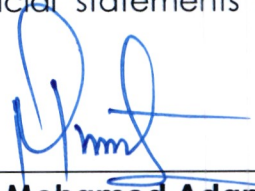

Mohamed Adan
Ag. Director Business Service
ICPAK No.13129

13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023

Description	Note	2022/2023 Kshs.	2020/2021 Kshs.
Receipts for Operating Income			
Exchequer Releases	1	910,921,499	879,932,079
Total Receipts for Operating Income		910,921,499	879,932,079
Payments for Operating Expenses			
Compensation of Employees	2	(519,474,913)	(500,088,755)
Use of Goods and Services	3	(337,167,215)	(297,988,890)
Social Security Benefits	4	(44,599,994)	(38,646,462)
Total Payment for Operating Income		(901,242,121)	(836,724,107)
Net Receipts/(Payments)		9,679,378	43,207,972
Adjusted For:			
Prior year adjustments	10	(263,166)	(1,115,737)
Decrease/(Increase) in accounts receivable	11	97,126	902,874
Increase/(Decrease) in deposits and retention	12	(2,850,587)	(2,575,313)
Total Adjustments		(3,016,627)	(2,788,176)
Net Cash Flow from Operating Activities		6,662,751	40,419,796
Cash Flow from Investing Activities			
Acquisition of Assets	5	(5,092,994)	(42,944,806)
Net Cash Flows from Investing Activities		(5,092,994)	(42,944,806)
Net Increase in Cash & Cash Equivalent		1,569,757	(2,525,010)
Cash and Cash Equivalent at Start of the year		3,603,968	6,128,978
Cash and Cash Equivalent at end of the year		5,173,725	3,603,968

The accounting policies and explanatory notes to these financial statements form an integral part of these financial statement. The Authority's financial statements were approved on **15th September, 2023** and signed by:


Elema Halake, SS
Director/Chief Executive Officer


Mohamed Adan
Ag. Director Business Service
ICPAK No.13129

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY 2022/23

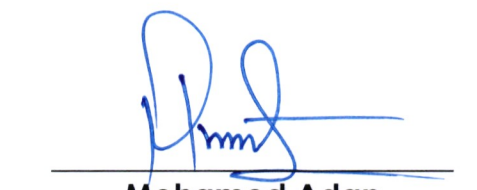
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c= a+b	d	e = c - d	f = d/c %
Receipts						
Exchequer Releases	1,024,600,000	(97,861,998)	926,738,002	910,921,499	15,816,503	98%
Total Receipts	1,024,600,000	(97,861,998)	926,738,002	910,921,499	15,816,503	98%
	0					
Payments						
Compensation of Employees	585,760,000	(50,000,000)	535,760,000	519,474,913	16,285,087	97%
Use of Goods and Services	375,390,000	(34,161,998)	341,228,002	337,167,215	4,060,788	99%
Social Security Benefits	24,000,000	20,600,000	44,600,000	44,599,994	6	100%
Acquisition of Assets	39,450,000	(34,300,000)	5,150,000	5,092,994	57,006	99%
Totals Payments	1,024,600,000	(97,861,998)	926,738,002	906,335,115	20,402,887	98%
Surplus/Deficit	-	-	-	4,586,384	(4,586,384)	

a) Variance analysis: The Authority's overall absorption rate is 98%. There was no significant underutilization of the budget below 90%.

b) Adjustment within the year: The changes of **Kshs. 97,861,998** between the original and the final budget resulted from budget cuts and reallocations in the budget Supplementary Estimates 1 and 11

The Authority's financial statements were approved on 15th September, 2023 and signed by:


Elema Halake, SS
 Director/Chief Executive Officer


Mohamed Adan
 Ag. Director Business Service
 ICPAK No.13129


14.1 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR FY 2022/23

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c = a+b	d	e = c - d	f = d/c %
Receipts						
Exchequer Releases	1,024,600,000	(97,861,998)	926,738,002	910,921,499	15,816,503	98%
Total Receipts	1,024,600,000	(97,861,998)	926,738,002	910,921,499	15,816,503	98%
	0					
Payments						
Compensation of Employees	585,760,000	(50,000,000)	535,760,000	519,474,913	16,285,087	97%
Use of Goods and Services	375,390,000	(34,161,998)	341,228,002	337,167,215	4,060,788	99%
Social Security Benefits	24,000,000	20,600,000	44,600,000	44,599,994	6	100%
Acquisition of Assets	39,450,000	(34,300,000)	5,150,000	5,092,994	57,006	99%
Totals Payments	1,024,600,000	(97,861,998)	926,738,002	906,335,115	20,402,887	98%
	0					
Surplus/Deficit	-	-	-	4,586,384	(4,586,384)	

a) Variance analysis: The Authority's overall absorption rate is 98%. There was no significant underutilization of the budget below 90%.

b) Adjustment within the year: The changes of **Kshs. 97,861,998** between the original and the final budget resulted from budget cuts and reallocations in the budget Supplementary Estimates 1 and 11

The Authority's financial statements were approved on 15th September, 2023 and signed by:


Elema Halake, SS
Director/Chief Executive Officer


Mohamed Adan
Ag. Director Business Service
ICPAK No.13129

14.2 Summary Statement of Appropriation: Development for FY2022/23

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

14.3 Budget Execution by Programmes and Sub-Programmes for FY2022/233


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	1,024,600,000	(97,861,998)	926,738,002	906,335,115	20,402,887
Total	1,024,600,000	(97,861,998)	926,738,002	906,355,115	20,402,887

Notes:

- The Authority has only one Programme - Policing Oversight Services.
- The Authority's original approved GOK budget was Kshs. 1,024,600,000. However, the budget was revised downwards by Kshs. 97,861,998 to Kshs. 926,738,002 during Supplementary Estimates I & II.
- The total expenditure during the period amounted to Kshs. 906,355,115 and only Kshs. 20,402,887 (2% of the total revised budget) was not utilised mainly due to delay in recruitment of replacement officers and also delayed access to quarter 2 other recurrent budget.

The IPOA financial statements were approved on **15th September, 2023** and signed by:


Elema Halake, SS
 Director/Chief Executive Officer


Mohamed Adan
 Ag. Director Business Service
 ICPAK No.13129

15. NOTES TO THE FINANCIAL STATEMENT

The principle 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 note below. 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 the years presented.

2. REPORTING ENTITY

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

3. 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.

4. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out in this section have been consistently applied by Independent Policing Oversight Authority (IPOA) for all the years presented.

a. Recognition of Receipts

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

i. Transfers from the Exchequer

Transfers from the 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 receiving Authority.

ii. External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value.

Significant Accounting Policies (Continued)

The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The Authority did not receive external assistance through grants from multilateral and bilateral development partners during the period under review

iii. Miscellaneous 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 the time associated cash is received.

b. Recognition of payments

The Authority recognizes all payments when the event occurs, and the related cash has been paid out by the Authority.

i. Compensation of Employees

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

ii. 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.

iii. Interest on Borrowing

The Authority has no loans.

iv. Principal on borrowing

The Authority has no loans.

v. 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 items 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 and as a payment.

A fixed asset register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as annexure 1 to the financial statements.

Significant Accounting Policies (Continued)

vi. 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.

vii. Third Party Payments

The Authority has no loans.

c. 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.

A bank account register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as note 6 to the financial statements.

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 deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to Kshs. 402,398 compared to Kshs. 3,437,928 in prior period as indicated on note 8. There were no other restrictions on cash during the year.

d. Imprests and advances

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 are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e. Third party deposits and retention

For the purposes 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 for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies (Continued)

f. 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 recorded as 'memorandum' or 'off-balance' items. 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.

g. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2022 for the period 1st July 2022 to 30th June 2023 as required by Law and there were two number of 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.

h. Comparative Figures

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

i. Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

j. Prior Period Adjustment

During the year, there were no prior year errors corrected.

k. Related Party Transactions

Related party means parties are related if one party has the ability to:

- i. Control the other party or
- ii. Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

l. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or b) A present obligation that arises from past events but is not recognised because: i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/ support, insurance, Public Private Partnerships, The Authority does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. There were no contingent liabilities in the financial year.

Notes to the Financial Statements (Continue)

1. EXCHEQUER RELEASES

Description	2022/2023	2021/2022
	Kshs.	Kshs.
Total Exchequer Releases for Quarter 1	213,851,894	251,114,941
Total Exchequer Releases for Quarter 2	189,930,362	210,518,099
Total Exchequer Releases for Quarter 3	159,746,210	190,061,532
Total Exchequer Releases for Quarter 4	347,393,033	228,237,507
Total	910,921,499	879,932,079

The revised approved amount was **Kshs. 926,759,112** against amount received of **Kshs. 910,921,499**. The difference of **Kshs. 15,837,613** was not requisitioned from National Treasury due to delay in recruitment of replaced staff.

The actual amount utilized during the financial year is **Kshs. 906,356,225** resulting in variance of **Kshs. 4,565,274** unspent due to insufficient balances in operational and maintenance votes and early closure e-procurement model hence remitted to National Treasury.

2. COMPENSATION TO EMPLOYEES

Description	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	350,046,501	345,270,609
Basic wages of temporary employees	989,789	219,300
Personal allowances paid as part of salary	117,736,285	107,238,624
Staff Pension and other social security contribution	50,702,338	47,360,222
Total	519,474,913	500,088,755

Expenditure on compensation of employees increased by **Kshs. 19,386,158** in FY 2022/23 due to annual salary increment and recruitment of some of the replacement technical officers who exited the Authority.

Notes to the Financial Statements (Continued)

3. USE OF GOODS AND SERVICES

Description	2022-2023	2021/22
	Kshs	Kshs.
Utilities	2,199,665	1,650,896
Communication, supplies and services	13,986,236	12,365,497
Domestic travel and subsistence	56,880,791	41,960,743
Foreign travel and subsistence	2,391,029	5,376,405
Printing, advertising/inform supplies & services	4,293,755	5,993,991
Rentals of produced assets	70,479,852	63,571,347
Training expenses	8,886,774	5,260,352
Hospitality supplies and Services	16,400,106	17,047,763
Insurance costs	68,818,534	66,797,059
Office and general supplies and services	10,524,791	9,356,302
Other operating expenses	35,916,297	31,453,089
Routine maintenance – motor vehicles	16,909,397	13,133,479
Fuel oil and lubricants	24,397,685	18,935,073
Routine maintenance – other assets	5,082,302	5,086,894
Total	337,167,214	297,988,890

Expenditure on use of goods increased by Kshs. 39,178,324 in FY 2022/23 mainly due to increase in allocations to core mandate expenditure lines to achieve Authority's mandate of Investigations, inspections and monitoring of police operations is mainly field based.

4. SOCIAL SECURITY BENEFITS

Description	2022-2023	2021/22
	Kshs	Kshs.
Government pension and retirement benefits -Gratuity	44,599,994	38,646,462
Total	44,599,994	38,646,462

The social security benefits indicated above is gratuity paid to officers in contractual terms of services for the completed period and those who exited before expiry of their contracts. The increase is due to payment of mid-term gratuity due to the commissioners.

Notes to the Financial Statements (Continued)

5. ACQUISITION OF ASSETS

Description	2022-2023	2021-2022
	Kshs	Kshs
Non-Financial Assets		
Refurbishment of Buildings	-	4,923,967
Purchase of Motor Vehicles and Other Transport Equipment	-	-
Purchase of Office Furniture and General Equipment	3,699,950	6,325,931
Purchase of Specialized Plant, Equipment and Machinery	1,393,044	1,694,908
Sub-total	5,092,994	12,944,806
Financial Assets		
Housing Loans to Public Servants (Staff Mortgage and car loan)	-	30,000,000
Sub-total	-	30,000,000
Total	5,092,994	42,944,806

During the period under review, the financial assets budget was slashed by Kshs.30 Million hence zero expenditure under staff mortgage and car loans.

6. CASH AND BANK ACCOUNTS

6A: BANK ACCOUNTS

Name of Bank, Account No. & currency	Account Type	2022/23	2021/22
		Kshs.	Kshs.
Central Bank of Kenya, Account No. 1000181559- Kshs	Recurrent	4,771,327	166,040
Central Bank of Kenya 165, Account No. 1000182717- Kshs	CBK165	-	-
Central Bank of Kenya, Account No. 1000182393 -Kshs	Deposit	402,398	3,437,928
National Bank of Kenya, Account No. 001094661400- Kshs	Current	-	-
Total		5,173,726	3,603,968

Notes to the Financial Statements (Continued)

6B: CASH ON HAND

The Authority did not maintain cash in the year under review.

7. IMPRESTS AND ADVANCES

Description	2022-2023	2021-2022
	Kshs	Kshs
Salary advances	-	97,126
Total	-	97,126

There was no outstanding imprest and salary advance for FY 2021/22 was fully recovered.

8. THIRD PARTY DEPOSITS AND RETENTION

Description	2022-2023		2021/2022	
	Kshs		Kshs	
Retention – Office Refurbishment	359,398		3,130,110	
Deposits – Proceeds for Disposal of Assets	43,000		-	
Retention-Gratuity	-		307,818	
Payment in Lieu of Notice	87,817		-	
Salary Advance recovery	97,126		-	
Total	587,341		3,437,928	
Ageing analysis:	2022-2023	% of the Total	2021-2022	% of the Total
Under one year	227,943	39%	307,818	9%
1-2 years	359,398	61%	3,130,110	91%
Total	587,341	100%	3,437,928	100%

The retention relates to unutilized money held from contractor for partitioning of regional offices. The Deposit from the disposal of Asset and the unutilized retention monies shall be remitted back to the National Treasury.

The payment in lieu of notices and salary advance recovery balance brought forward in FY 2021/22 has been swapped by National Treasury together with unutilized balances in the Account.

Notes to the Financial Statements (Continued)

9. FUND BALANCE BROUGHT FORWARD

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts	3,603,968	6,128,978
Accounts Receivables	97,126	1,000,000
Accounts Payables	(3,437,928)	(6,013,241)
)	
Total	263,166	1,115,737

10. PRIOR YEAR ADJUSTMENTS

Description	2022-23	2021-22
	Kshs.	Kshs.
Adjustments on bank account balances	(263,166)	1,115,737
Total	(263,166)	1,115,737

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.

11. (INCREASE)/ DECREASE IN ADVANCES AND IMPRESTS

Description	2022-2023	2021-2022
	Kshs	Kshs
Receivables as at 1 st July (a)	97,126	1,000,000
Receivables as at 30 th June 2022(b)	-	97,126
Increase)/ Decrease in Receivables (c)=(b-a)	97,126	902,874

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.

12. INCREASE/(DECREASE) IN RETENTION AND THIRD-PARTY DEPOSITS

Description	2022-2023	2021-2022
	Kshs.	Kshs.
Payables as at 1 st July	3,437,928	6,013,241
Payables as at 30 th June	402,398	3,437,928
Increase/ (Decrease) in payables	(3,035,530)	(2,575,313)

Notes to the Financial Statements (Continued)

13. RELATED PARTY DISCLOSURES

These are entities and other parties related to the Authority who have ability to exercise control or exercise significant influence over its operating and financial decisions. The Authority is related to:

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

14. OTHER IMPORTANT DISCLOSURES

14.1 RELATED PARTY TRANSACTIONS

Description	2022-2023	2021-2022
	Kshs.	Kshs
Key Management Compensation		
Key Management (CEO & Directors) remuneration	25,733,212	23,505,745
Commissioner's remuneration	57,412,256	61,182,256
Total	83,145,468	84,688,001

14.2. PENDING ACCOUNTS PAYABLE

Description	Balance b/f FY 2021/2022	Additions for the period	Paid during the year	Balance c/f FY 2022/2023
	Kshs	Kshs	Kshs	Kshs
Construction of buildings- Office partitioning project	-	-		-
Supply of goods	-	-		-
Supply of services	454,979	-	454,979	-
Total	454,979	-	454,979	-


Notes to the Financial Statements (Continued)

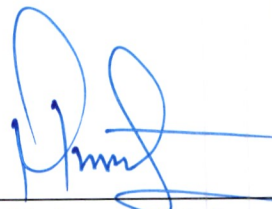
14.3. PENDING STAFF PAYABLES

Description	Balance b/f FY 2021/2022	Additions for the period	Paid during the year	Balance c/f FY 2022/2023
	Kshs	Kshs	Kshs	Kshs
Middle Management	25,200	-	25,200	-
Total	25,200	-	25,200	-

14.4. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR-GENERAL'S RECOMMENDATIONS

The Authority had no issues


 Elema Halake, SS
 Director/Chief Executive Officer


 Mohamed Adan
 Ag. Director Business Service
 ICPAK No.13129

15. ANNEXES

ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the Year (Kshs)	Disposals during the year (Kshs)	Transfers in/ (out) during the year	Historical Cost c/f (Kshs) 2022/2023
Office refurbishment (2 nd , 3 rd and 4 th Floors, ACK Garden Annex, 1 st Ngong Avenue, Nairobi, and regional offices)	139,863,349	-	-	-	139,863,349
Motor vehicles	195,954,980	-	-	-	195,954,980
Office equipment, furniture and fittings	51,774,508	3,699,950	-	-	55,474,458
ICT equipment, software and other ICT assets	13,602,093	1,393,044	-	-	14,995,137
Total	401,194,930	5,092,994	-	-	406,287,924

ANNEX 2 – REPORTS GENERATED FROM IFMIS

1. GOK IFMIS COMPARISON TRIAL BALANCE

Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
2110101 Basic Salaries - Civil Service	350,046,501	-	345,270,609	-
2110100 Basic Salaries - Permanent Employees	350,046,501	-	345,270,609	-
2110201 Contractual Employees	989,789	-	219,300	-
2110200 Basic Wages - Temporary Employees	989,789	-	219,300	-
2110301 House Allowance	70,599,148	-	68,019,371	-
2110303 Acting Allowance	3,212,707	-	299,500	-
2110307 Hardship Allowance	1,200,861	-	1,121,700	-
2110309 Special Duty Allowance	349,999	-	126,414	-
2110310 Top-up Allowance	2,107,008	-	876,416	-
2110311 Transfer Allowance	1,166,670	-	1,455,676	-
2110314 Transport Allowance	33,146,127	-	31,309,671	-
2110315 Extreneous Allowance	1,599,193	-	744,000	-
2110320 Leave Allowance	4,354,572	-	3,285,876	-
2110300 Personal Allowances paid as part of Salary	117,736,285	-	107,238,624	-
2110000 Wages and Salary Contributions	468,772,575	-	452,728,533	-
2120103 Employer Contribution to Staff Pensions Scheme	50,702,338	-	47,360,222	-
2120100 Employer Contributions to Compulsory National Social Security Schemes	50,702,338	-	47,360,222	-
2120000 Social Contributions	50,702,338	-	47,360,222	-
2210101 Electricity	1,999,667	-	1,494,473	-
2210102 Water and Sewarage Charges	199,998	-	156,423	-
2210100 Utilities, Supplies and Services	2,199,665	-	1,650,896	-
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	6,490,483	-	4,495,169	-
2210202 Internet Connections	5,997,595	-	6,871,449	-
2210203 Courier & Postal Services	1,498,158	-	998,878	-
2210200 Communication, Supplies and Services	13,986,236	-	12,365,497	-
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	13,825,435	-	5,850,897	-
2210302 Accommodation - Domestic Travel	29,550,000	-	15,545,284	-
2210303 Daily Subsistence Allowance	13,468,856	-	20,475,574	-
2210307 Passage & Transfer Expenses	36,500	-	88,988	-
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	56,880,791	-	41,960,743	-
2210401 Travel Costs (airlines, bus, railway, etc.)	681,968	-	1,976,405	-
2210402 Accommodation	999,573	-	2,000,000	-
2210403 Daily Subsistence Allowance	709,488	-	1,000,000	-
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	-	-	400,000	-
2210400 Foreign Travel and Subsistence, and other transportation costs	2,391,029	-	5,376,405	-
2210502 Publishing & Printing Services	2,599,995	-	2,239,049	-
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,197,067	-	1,885,382	-
2210504 Advertising, Awareness and Publicity Campaigns	496,693	-	1,489,600	-
2210505 Trade Shows and Exhibitions	-	-	379,960	-

Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
2210500 Printing , Advertising and Information Supplies and Services	4,293,755	-	5,993,991	-
2210603 Rents and Rates - Non-Residential	70,390,317	-	62,879,479	-
2210604 Hire of Transport, Equipment	89,535	-	691,868	-
2210600 Rentals of Produced Assets	70,479,852	-	63,571,347	-
2210701 Travel Allowance	2,499,995	-	1,482,910	-
2210703 Production and Printing of Training Materials	985,290	-	967,770	-
2210704 Hire of Training Facilities and Equipment	1,987,374	-	999,556	-
2210708 Trainer Allowance	1,487,250	-	340,900	-
2210710 Accommodation Allowance	1,926,865	-	1,469,216	-
2210700 Training Expenses	8,886,774	-	5,260,352	-
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	11,009,866	-	11,148,534	-
2210802 Boards, Committees, Conferences and Seminars	4,199,203	-	4,199,229	-
2210808 Purchase of Coffins	299,076	-	300,000	-
2210809 Board Allowance	891,961	-	1,400,000	-
2210800 Hospitality Supplies and Servi	16,400,106	-	17,047,763	-
2210901 Group Personal Insurance	4,958,212	-	5,024,399	-
2210910 Medical Insurance	63,860,322	-	61,772,660	-
2210900 Insurance Costs	68,818,534	-	66,797,059	-
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,339,000	-	4,814,620	-
2211102 Supplies and Accessories for Computers and Printers	6,087,228	-	3,196,514	-
2211103 Sanitary and Cleaning Materials, Supplies and Services	98,563	-	1,345,169	-
2211100 Office and General Supplies and Services	10,524,791	-	9,356,302	-
2211201 Refined Fuels and Lubricants for Transport	24,397,685	-	18,935,073	-
2211200 Fuel Oil and Lubricants	24,397,685	-	18,935,073	-
2211305 Contracted Guards and Cleaning Services	15,885,146	-	15,602,482	-
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,315,760	-	1,916,315	-
2211310 Contracted Professional Services	2,040,187	-	1,593,800	-
2211318 Witness Expenses	12,608,220	-	9,358,132	-
2211321 Parking charges	4,066,985	-	2,982,360	-
2211300 Other Operating Expenses	35,916,297	-	31,453,089	-
2210000 Goods and Services	315,175,515	-	279,768,516	-
2220101 Maintenance Expenses - Motor Vehicles	16,909,397	-	13,133,479	-
2220100 Routine Maintenance - Vehicles	16,909,397	-	13,133,479	-
2220202 Maintenance of Office Furniture and Equipment	1,778,216	-	3,197,998	-
2220205 Maintenance of Buildings and Stations -- Non-Residential	998,614	-	994,995	-
2220210 Maintenance of Computers, Software, and Networks	2,305,472	-	893,901	-

Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
2220200 Routine Maintenance - Other Assets	5,082,302	-	5,086,894	-
2220000 Routine Maintenance	21,991,699	-	18,220,373	-
2710102 Gratuity - Civil Servants	44,599,994	-	38,646,462	-
2710100 Government Pension and Retirement Benefits	44,599,994	-	38,646,462	-
2710000 Social Security Benefits	44,599,994	-	38,646,462	-
3110302 Refurbishment of Non-Residential Buildings	-	-	4,923,967	-
3110300 Refurbishment of Buildings	-	-	4,923,967	-
3111001 Purchase of Office Furniture and Fittings	1,149,995	-	1,944,900	-
3111002 Purchase of Computers, Printers and other IT Equipment	2,049,985	-	3,536,126	-
3111003 Purchase of Airconditioners, Fans and Heating Appliances	-	-	45,000	-
3111005 Purchase of Photocopiers	-	-	390,000	-
3111009 Purchase of other Office Equipment	499,970	-	409,905	-
3111000 Purchase of Office Furniture and General Equipment	3,699,950	-	6,325,931	-
3111108 Purchase of Police and Security Equipment	-	-	1,374,718	-
3111111 Purchase of ICT Networking and Communication Equipment	393,065	-	-	-
3111112 Purchase of Software	999,979	-	320,190	-
3111100 Purchase of Specialised Plant, Equipment and Machinery	1,393,044	-	1,694,908	-
3110000 Acquisition of Fixed Capital Assets	5,092,994	-	12,944,806	-
4110403 Housing loans to public servants	-	-	30,000,000	-
4110400 Domestic Loans to Individuals and Households	-	-	30,000,000	-
4110000 Domestic Lending and On-lending	-	-	30,000,000	-
6530101 Ministry HQ Recurrent Bank A/C	4,771,327	-	166,040	-
6530100 Recurrent Bank Accounts	4,771,327	-	166,040	-
6530000 Recurrent Bank Accounts	4,771,327	-	166,040	-
6550101 Ministry HQ Deposit Bank A/C	402,398	-	3,437,928	-
6550100 Deposit Bank Accounts	402,398	-	3,437,928	-
6550000 Deposit Bank Account	402,398	-	3,437,928	-
6710103 Salary advance	-	-	97,126	-
6710100 Debtors & Advances - Employees	-	-	97,126	-
6710000 Domestic Debtors & Advances	-	-	97,126	-
7310101 General Deposits	-	184,943	-	-
7310107 10% Retention Money	-	402,398	-	3,437,928
7310100 General Deposits Items	-	587,341	-	3,437,928
7310000 Deposits	-	587,341	-	3,437,928
9910201 Exchequer Releases/ Provisioning Account	-	5,779,251,559	-	4,868,330,059
9910209 Remittances to Exchequer Miscellaneous Revenue	26,287,560	-	26,024,394	-
9910200 Exchequer Provisions	26,287,560	5,779,251,559	26,024,394	4,868,330,059
9910000 Provisions	26,287,560	5,779,251,559	26,024,394	4,868,330,059
9990101 Opening Balance Bank	-	41,355,000	-	41,355,000
9990100 Opening Balance Bank	-	41,355,000	-	41,355,000

Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	-	447,000	-	447,000
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	-	447,000	-	447,000
9990401 Opening Balance - Deposits	6,418,000	-	6,418,000	-
9990400 Opening Balance - Deposits	6,418,000	-	6,418,000	-
9999999 Consolidated Fund	4,877,426,500	-	3,997,757,587	-
9999999 Consolidated Fund	4,877,426,500	-	3,997,757,587	-
9990000 Opening Balance Reserves	4,883,844,500	41,802,000	4,004,175,587	41,802,000
Total	5,821,640,900	5,821,640,900	4,913,569,987	4,913,569,987

2 GOK IFMIS RECEIPTS AND PAYMENTS STATEMENT

	Note	Current Period	Previous Period
RECEIPTS			
Exchequer releases	4	910,921,499	879,932,079
TOTAL RECEIPTS		910,921,499	879,932,079
PAYMENTS			
Compensation of Employees	12	519,474,913	500,088,755
Use of goods and Services	13	337,167,215	297,988,889
Social Security Benefits	17	44,599,994	38,646,462
Acquisition of Assets	18	5,092,994	42,944,806
TOTAL PAYMENTS		906,335,115	879,668,913
SURPLUS/DEFICIT		4,586,384	263,166

3 GOK IFMIS STATEMENT OF FINANCIAL POSITION

	Note	Current Period Kshs	Previous Period Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	5,173,726	3,603,968
Total Cash And Cash Equivalents		5,173,726	3,603,968
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	-	97,126

TOTAL FINANCIAL ASSETS		5,173,726	3,701,094
Financial Liabilities			
Accounts Payables - Deposits	24	587,341	3,437,928
NET FINANCIAL ASSETS		4,586,384	263,166
REPRESENTED BY			
Fund Balance b/fwd	25	263,166	1,115,737
Prior Year Adjustment	26	(263,166)	(1,115,737)
Surplus/Deficit for the Year		4,586,384	263,166
NET FINANCIAL POSITION		4,586,384	263,166

4 GOK IFMIS NOTES TO THE FINANCIAL STATEMENTS

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	213,851,893.90	251,114,940.65
Exchequer Releases/ Provisioning Account for Q2	9910201	189,930,362.05	210,518,099.45
Exchequer Releases/ Provisioning Account for Q3	9910201	159,746,209.95	190,061,531.30
Exchequer Releases/ Provisioning Account for Q4	9910201	347,393,033.50	228,237,507.25
TOTAL		910,921,499.40	879,932,078.65

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	350,046,500.60	345,270,608.65
Basic Wages - Temporary Employees	2110200	989,789.40	219,300.00
Personal Allowances paid as part of Salary	2110300	117,736,284.50	107,238,624.35
Social Benefit Schemes Outside Government	2120100	50,702,338.15	47,360,222.00
TOTAL		519,474,912.65	500,088,755.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	2,199,665.10	1,650,895.55
Communication, Supplies and Services	2210200	13,986,236.45	12,365,496.70
Domestic Travel and Subsistence, and Other	2210300	56,880,791.00	41,960,743.00

Transportation Costs			
Foreign Travel and Subsistence, and other transportation costs	2210400	2,391,029.00	5,376,405.20
Printing , Advertising and Information Supplies and Services	2210500	4,293,755.00	5,993,991.25
Rentals of Produced Assets	2210600	70,479,852.10	63,571,346.95
Training Expenses	2210700	8,886,774.00	5,260,352.40
Hospitality Supplies and Servi	2210800	16,400,105.55	17,047,762.50
Insurance Costs	2210900	68,818,534.00	66,797,059.00
Office and General Supplies and Services	2211100	10,524,790.95	9,356,302.20
Fuel Oil and Lubricants	2211200	24,397,685.05	18,935,072.65
Other Operating Expenses	2211300	35,916,297.25	31,453,088.75
Routine Maintenance - Vehicles	2220100	16,909,397.35	13,133,479.25
Routine Maintenance - Other Assets	2220200	5,082,301.70	5,086,894.00
TOTAL		337,167,214.50	297,988,889.40

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	44,599,994.20	38,646,462.15
TOTAL		44,599,994.20	38,646,462.15

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refurbishment of Buildings	3110300	0	4,923,967.00
Purchase of Office Furniture and General Equipment	3111000	3,699,950.00	6,325,931.00
Purchase of Specialized Plant, Equipment and Machinery	3111100	1,393,043.90	1,694,908.00
Domestic Lending and On-lending	4110000	0	30,000,000.00
TOTAL		5,092,993.90	42,944,806.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Recurrent Bank Accounts	6530000	4,771,327.10	166,039.75
Deposit Bank Account	6550000	402,398.40	3,437,928.00
TOTAL		5,173,725.50	3,603,967.75

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0	97,126.00
TOTAL		0	97,126.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
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		Kshs	Kshs
Deposits	7310000	587,341.45	3,437,928.00
TOTAL		587,341.45	3,437,928.00
25. FUND BALANCES BROUGHT FORWARD			
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	3,603,967.75	6,128,978.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	97,126.00	1,000,000.00
Opening Balance - Deposits	24	-3,437,928.00	-6,013,241.35
TOTAL		263,165.75	1,115,736.65
26. PRIOR YEAR ADJUSTMENTS			
Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	263,165.85	1,115,737.00
TOTAL		263,165.85	1,115,737.00