



REPUBLIC OF KENYA

IPOA Independent Policing Oversight Authority



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2021

GUARDING PUBLIC INTEREST IN POLICING



IPOA photo: IPOA Chairperson Mrs. Anne Makori and Vice Chairperson Dr. Jonathan Lodompui during a participatory engagement with members of the Crime Journalists Association of Kenya on 24th August, 2020.

Cover photo: IPOA Chairperson Mrs. Anne Makori interacts with a female detainee during an inspection operation on observance of the COVID-19 protocols in Nyanza Region on 11th November, 2020.

Back cover: IPOA Commissioners witness the launch of the IPOA Call Center by the late Hon. Paul Koinange, MP. on 7th July, 2020.

GUARDING PUBLIC INTEREST IN POLICING





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FOR THE YEAR ENDED 30TH JUNE 2021

**You can lodge a
complaint against
or compliment a
police officer
direct to IPOA by
dialling 1559 toll
free***

Or by emailing: complaints@ipoa.go.ke

* Calls can be received during working hours and are free of call charges



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ABBREVIATIONS AND ACRONYMS

CIC	Case Intake Committee
EACC	Ethics and Anti-Corruption Commission
IAU	Internal Affairs Unit
IPOA	Independent Policing Oversight Authority
NCAJ	National Council on Administration of Justice
NPS	National Police Service
NPSC	National Police Service Commission
ODPP	Office of the Director of Public Prosecutions
PPE	Personal protective equipment
SSO	Service Standing Orders



CHAIRPERSON'S STATEMENT

On behalf of the Independent Policing Oversight Authority Board, I am pleased to present the Annual Report for the financial year July 2020 - June 2021. During this period, the Authority achieved great milestones in pursuit of its mandate. This report outlines the Authority's performance in key mandate areas, achievements, challenges and recommendations made to the National Police Service and other stakeholders.

In accordance with Section 38 of the IPOA Act, the Authority is required to prepare an annual report each financial year and submit the report to the Cabinet Secretary within three months after the end of each financial year. This report is in realization of this statutory requirement.



Since inception, the Authority has received and processed 19,490 complaints and concluded 3,022 investigations. As a result, IPOA had secured 12 convictions out of a total of 415 case files submitted to the ODPP. There were 98 case files before courts as at 30th June 2021. In addition, 392 police operations were monitored while 2,519 inspections were conducted in police premises and facilities across the country. Consequently, IPOA has made various recommendations to the NPS and other relevant stakeholders informed by these operational functions. The uptake of these recommendations has been commendable at both the station and the NPS leadership levels.

The IPOA Board planned and executed dialogue sessions with Kenya Professional Society of Criminology, the National Assembly's Departmental Committee on Administration and National Security led by then Chairperson, the Late Hon. Paul Koinange, MP. during the Authority's Call Center launch, International Commission of Jurists, National and County Assemblies, ODPP and other criminal justice system stakeholders, US Embassy, US Department of State Bureau of International Narcotics and Law enforcement Director, APCOF and CHRIPS and the Crime Journalists Association of Kenya. Other stakeholders engaged include the Professional Criminologists Association of Kenya, Legal Resource Foundation, and LSK during the legal awareness week, the Ministry of Interior and Coordination of National Government, International Committee of the Red Cross, GIZ, IEBC, Murang'a and Taita Taveta county governments during the respective by-election preparations, and the Machakos County Government.

The Authority's digital platforms were regularly updated to ensure internal and external publics were kept abreast with progress, key activities and developments. There was an increase in the targeted reach through messages on IPOA disseminated via various media including print and digital, lectures, clinics, and inspection exercises among others.

Lastly, on behalf of the Board, I would like to appreciate the staff for dedication in their work that has enabled the Authority to record another period of great achievement, despite the drawbacks by the COVID-19 Pandemic. I would like to assure the public and other stakeholders of continued commitment towards realization of the Authority's mandate.

Mrs. Anne Makori, EBS.
Chairperson
Independent Policing Oversight Authority





DIRECTOR/CHIEF EXECUTIVE OFFICER'S STATEMENT

This being the second year of implementation of the second Strategic Plan 2019-2024, the Authority focused more on achieving the targets set out in the plan.

During the reporting period, the Authority received and processed 2,881 complaints and completed 727 investigations. 141 case files were forwarded to the ODPP for action while by 30th June 2021, 98 case files were before courts. Two hundred and seventy-two (272) inspections were conducted in various police premises, including detention facilities and 67 Police operations monitored with various recommendations made to the Service and other state organs for action.



The Authority also planned and executed Board meetings with the US Ambassador to Kenya, Kyle Mc-Carter which was exploratory on areas of partnership and enhancement of police oversight thorough US Government support. A virtual session was held with APCOF on general policing milestones and challenges facing the global campaign against police brutality and police-related deaths.

The Kenya School of Government and other professional bodies trained 164 members of staff and the Board while others undertook mandate-oriented courses with support from development partners among them the International Justice Mission (IJM).

There was an increase in audience reached through the social media and other digital platforms as opposed to physical IEC materials. This was due to the Government directive to limit face-to-face engagements as one of the measures of combating the spread of Covid-19. In line with the Government directives, the Authority designed outreach messages, social media memes and posters that were conspicuously displayed in all IPOA offices. They were particularly designed to communicate the various pieces of information on the prevention of the spread of the Corona virus, the cause of the deadly COVID-19 disease.

The Authority received Kshs. 775,021,984.65 in form of exchequer releases in FY 2020/21 out of the approved budget of Kshs. 787,728,000. The total expenditure for the period amounted to Kshs. 774,882,361(98%) of the overall budget. The annual audit for the FY 2019/20 was concluded in the period under review and an unqualified opinion was issued by office of the Auditor General.

I would like to assure the Board and our stakeholders of our commitment in offering quality services. I also extend my appreciation to the staff members and commend them for the good work done for the six months despite the difficult circumstances particularly presented by Covid-19.

Elema Halake, SS.
Ag. Director/ Chief Executive Officer
Independent Policing Oversight Authority

EXECUTIVE SUMMARY

The Authority received and processed 2,881 complaints through investigation, monitoring, inspections of the mentioned police facilities and referral to other agencies for action. The highest number of complaints received was on police inaction or negligence of duty (933), followed by abuse of office (430). These complaints were received from members of public, police officers, state and non-state organizations.¹ Other incidents of police misconduct considered high interest to the public were taken up on own motion. Own motion complaints are police misconduct incidents taken up by the Authority on its own initiative.

In the period July 2020 - June 2021, the Authority conducted 727 investigations. Out of these, (141) investigation case files were forwarded to the ODPP and 15 of the cases were cleared for registration in court. Two hundred and sixty one (261) cases were recommended for closure owing to various reasons including, withdrawal by complainants and lack of evidence among others.

The Authority also conducted 272 inspections in police premises and detention facilities, and monitored 67 Police Operations affecting members of the public. The Authority made recommendations to the Service and other relevant actors for action as per the Authority's constitutive Act [Sec. 6(k)].

The Authority further reached out to the members of the public through various conventional platforms including print and electronic media, social media and the Authority's website and also designed and delivered branded posters for outreach activities. The Authority disseminated Information, education and communication materials, including the January to June 2020-performance report as required by its constitutive Act.

Despite the achievements made in the review period, the Authority encountered challenges including; the continued spread of COVID-19 that led to scale down of activities. This affected service delivery to some extent since it was challenging to respond to certain cases in areas that have higher or perceived levels of infections; Insecurity in Garissa County and other terrorism threatened areas; poor response rate for some matters referred to Directorate of Criminal Investigations and the National Police Service hence delayed feedback to complainants.

Based on these challenges, and the findings of the Authority during the operational functions, the Authority recommends among others, cooperation by the Service especially around investigation of cases, increased resource allocations to the Service, continuous review of the training curricula to ensure its relevance to Policing requirements, improved Staff Strength in all police facilities and gender parity during deployments in the Service, among others.

1.1 Background

The Independent Policing Oversight Authority was established pursuant to the Independent Policing Oversight Authority Act (No. 35 of 2011). Its main function is to provide for civilian oversight over the work of the Police. The objectives of the Authority are to;

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



Based on these three objectives, the Authority is mandated to receive and investigate complaints by members of the Public and police; monitor and investigate policing operations affecting members of the public; review and audit investigations and actions taken by the Internal Affairs Unit (IAU) of the Police Service; conduct inspections of Police premises including detention facilities under the control of NPS, among other functions. In accordance with Section 38 of the IPOA Act No.35 of 2011, the Authority prepares an annual report for each financial year. The report is submitted to the Cabinet Secretary within three months after the end of the year to which it relates.

Vision

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

Mission Statement

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

Motto

Guarding Public Interest in Policing

Core Values

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

2.0 FINANCIAL MANAGEMENT

2.1 Opinion on the adequacy of funds

The Authority received Kshs. 775,021,984.65 in form of exchequer releases in FY2020-21 out of the approved budget of Kshs. 787,728,000. The total expenditure for the period amounted to Kshs. 774,882,361(98%) of the overall budget. There has been an increase in the budget absorption rate from 96% in the financial year 2019-20 to 98% in the financial year 2020-21.

Even though the budget has grown steadily over the past eight years, the amount is still insufficient as informed by the ever-increasing demand for the Authority's services across the Country.

The table below indicates the resource requirements against the resource allocation

ITEM	FY 2019/20	FY 2020/21
Resource requirement (Kes)	1,432,000	1,374,000
Resource allocation (Kes)	819,930,000	787,728,000

Table 1: Resource allocation versus requirement

The FY 2020/21 budgetary allocation versus the actual expenditure based on economic classification was as presented by the chart below.

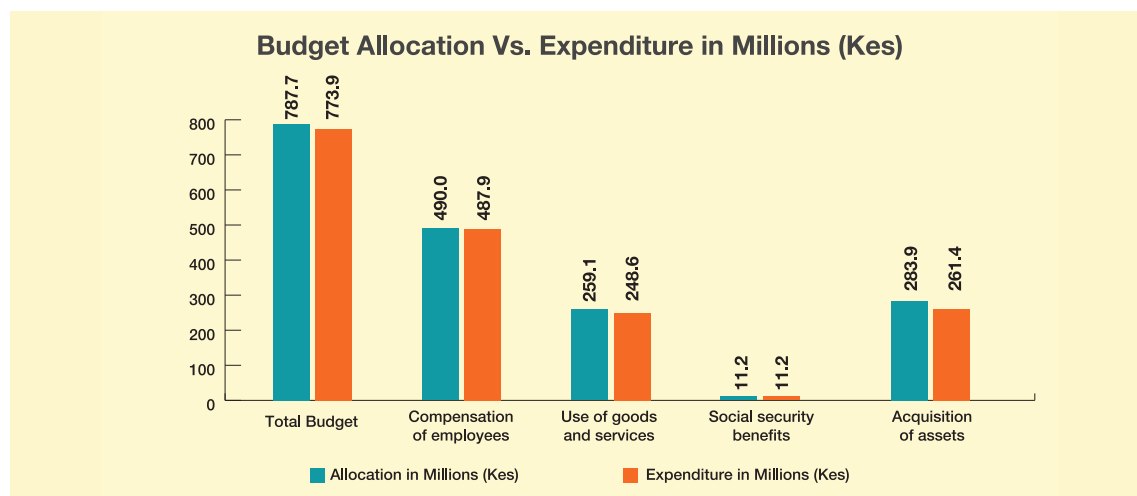


Figure 1: Approved budget Versus Expenditure in Million Shillings

2.2 Financial statements

The exchequer releases from the National Treasury in the FY 2020/21 declined by 1.6% to Kshs. 775M as compared to Kshs. Kshs. 787.7M in the FY 2019/20. Out of this, 773.88M (98%) of the budget was absorbed compared to 786.4M (96%) % in the FY 2019/20. The Authority's assets grew from Kshs. 362,105,616 in FY2019/20 to Kshs.388,250,124 in FY2020/21. The growth in the assets was majorly due to refurbishment of IPOA Regional offices i.e. the Nakuru and Eldoret Offices.

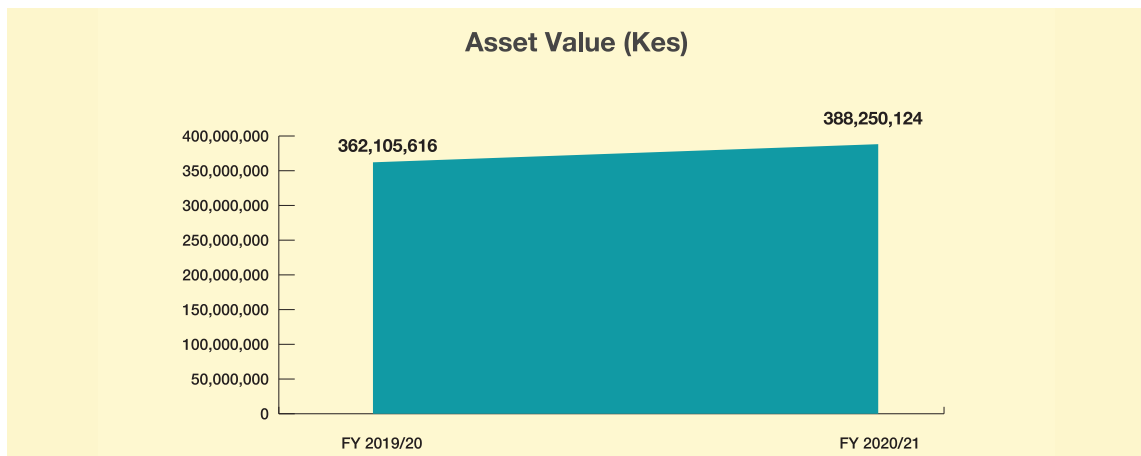


Figure 2: Asset Value in Million Shillings

The Audited financial statements and Audit Opinion are attached in Annex A.

2.3 Audit Opinion

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

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON INDEPENDENT POLICING OVERSIGHT AUTHORITY FOR THE YEAR ENDED 30 JUNE, 2021

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 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 28 to 51, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2021

and summary statements of appropriation - recurrent, development and combined 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, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

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 in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There 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 of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2021

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2021

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2021



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 ability of Independent Policing Oversight Authority 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 Authority 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 Independent Policing Oversight Authority to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gatirungu, CBS
AUDITOR-GENERAL

Nairobi

11 January, 2022

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2021





2.4 FiRe awards

In FY 2018/19, the Authority was the first runners-up and received a Financial Reporting (FiRe) Award for best application of the International Public Sector Accounting Standards (IPSAS) in the Independent Offices and Constitutional Commissions Category.

The Authority also got a clean Audit Report in FY 2019/20 Reports and Financial Statements, which is a great achievement.

3.0. DESCRIPTION OF THE AUTHORITY ACTIVITIES AND ACHIEVEMENTS

3.1. Complaints management

The IPOA Act, 2011 requires the Authority to ensure independent oversight of the handling of complaints against the National Police Service. The Authority executed this function through receipt, processing and investigation of complaints lodged by the public and police officers. This was accomplished through independent cross-examination of all cases to assess the criminal liability of officers involved, with a view of preventing impunity within Police Service. The Authority receives and investigates complaints related to disciplinary or criminal offences committed by the members of the Police Service when;

- a. Reported by members of the public.
- b. Reported by members of the Service.
- c. On own motion by the Authority.

Between July 2020 and June 2021, the Authority received and processed 2991 complaints that were cleared through the Complaints Intake Committee, an internal arrangement for processing the complaints received. The Authority received complaints ranging from death from police action, enforced disappearance, sexual offences, abuse of office, physical assault to arbitrary arrests, among others.

3.1.1 Source of Complaints

Between July 2020 and June 2021, the Authority received and processed 2,881 complaints which were processed through the internal Complaints Intake Committee. The complaints were ranging from death from police action, enforced disappearance, sexual offences, abuse of office, physical assault to arbitrary arrests, among others.

The complaints received from the Police largely centred on unfair dismissal, arbitrary transfers, unstructured promotion, unfair orderly room proceedings and unjust treatment by senior officers.

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

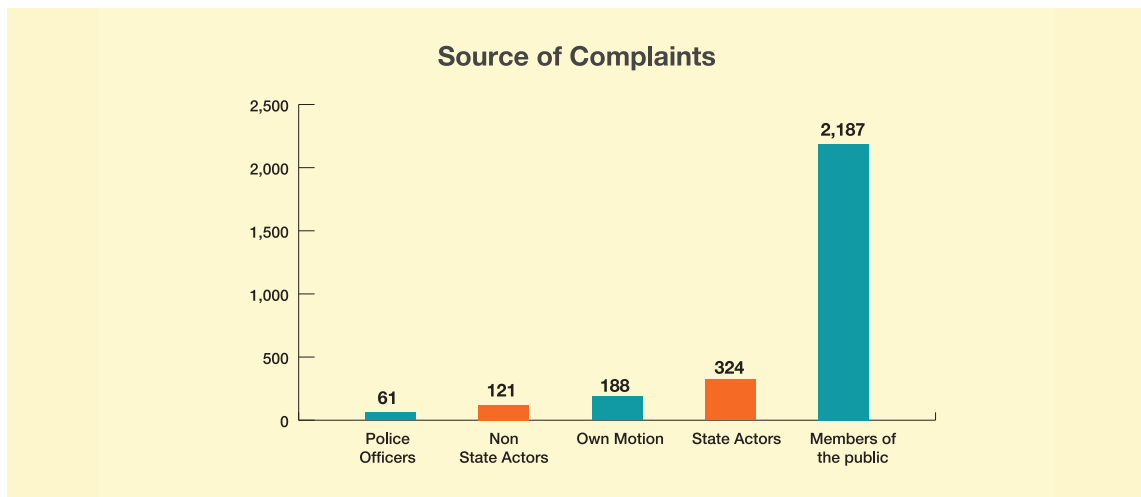


Figure 3: Source of complaints

3.1.2 Nature of Complaints Received

The highest number of complaints received was on police inaction, followed by abuse of office, physical assault and harassment. During the period, there were 2 cases in form of police notifications and 36 deaths of the members of public who were in police custody. The chart below shows the nature of complaints received in the reporting period.

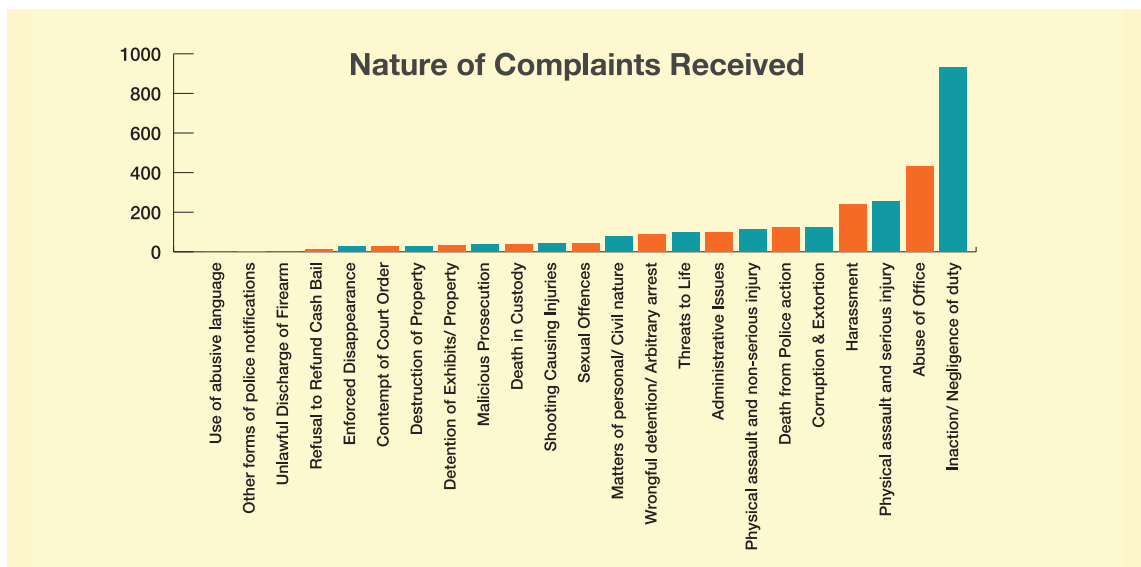


Figure 4: Nature of complaints received

3.1.3 Complaints Processing

Section 6(a) of the IPOA Act stipulates that the Authority shall investigate any complaints related to disciplinary or criminal offences committed by any member of the Service, whether on its own motion or on receipt of a complaint, and make recommendations to the relevant authorities. This includes recommendations for prosecution, compensation, internal



disciplinary action or any other appropriate relief and shall make public the response received to these recommendations. Upon receipt of complaints, the Authority internally makes suitable recommendations depending on the nature of the complaint.

All formal complaints received were processed through the Authority’s Complaints Intake Committee (CIC). The committee made recommendations for investigations, inspections and monitoring within the Authority and referred some cases to other state agencies for further action depending on the nature of complaints.

The Figure 5 below shows the ways in which complaints received were processed in the period under review.

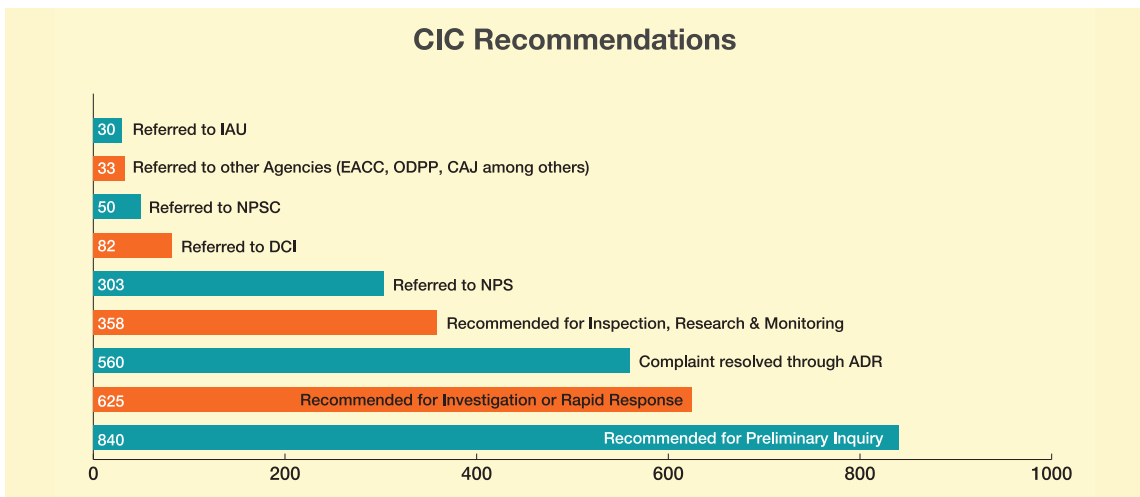


Figure 5: CIC recommendations

3.2 Investigations

The Authority is mandated to investigate any complaints related to disciplinary or criminal offences committed by any member of the Service, whether on its own motion or upon receiving a complaint. The Authority also makes recommendations to the relevant authorities, including recommendations for prosecution, compensation, internal disciplinary action or any other appropriate relief.

3.2.1 Investigations Conducted

In the period under review, IPOA conducted 727 investigations. 141 investigation case files were forwarded to the ODPP for further processing, 261 cases recommended for closure (242 after preliminary investigations, 19 after legal review. 90 case files were under active investigations owing to the need for more cover points

The table below indicates the status of the investigations conducted during the period under review.

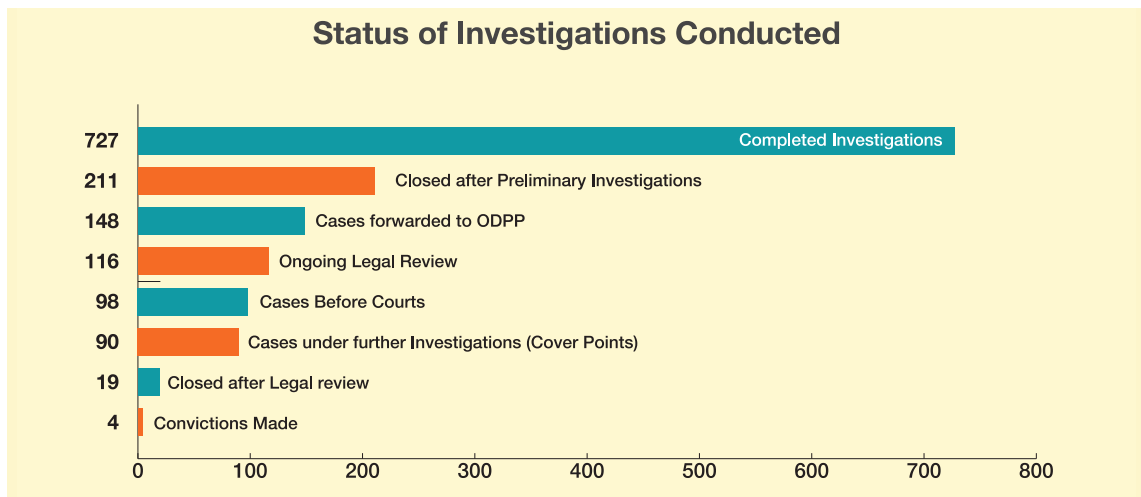


Figure 6: Status of the Investigations conducted

3.3 Inspection of Police premises

Under section 6(e) of IPOA Act, the Authority is mandated to conduct inspections of Police premises, including detention facilities under the control of the Police Service. Based on the inspection findings, the Authority makes recommendations to the Service and other relevant institution for action, towards professionalisation of the Service.

During the reporting period, the Authority conducted 272 inspections in various NPS facilities in the country. These inspections included 87 new inspections, 39 follow-ups, and 146 thematic inspections.

3.3.1 Key Areas of Attention as per Inspections Conducted

Twenty-eight (28) translating to 57.1% of the 49 parameters assessed during follow up inspections registered an improvement while 19 (38.8%) of the parameters deteriorated. There was no change in 2 (4.1%) of the parameters. There was no change in the availability of stationery and photocopiers in the police facilities. There was a slight decline on the number of completed investigations and the inspections conducted compared to the previous half year. Table 2 below is a summary of the follow up inspections and the findings as per the inspection parameters.

PARAMETERS	Status Initial Inspections	Status follow-up Inspections	Comments on Improvement/deterioration
A: UTILITIES			
Water	86.4%	87.6%	1.2% of the facilities inspected showed an improvement on water provision.
Lighting	89.4%	72.4%	17% of the facilities inspected showed a decline on lighting provision. This was occasioned by electricity disconnection as a result of unpaid bills.



PARAMETERS	Status Initial Inspections	Status follow-up Inspections	Comments on Improvement/deterioration
Wheelchair Access	46.5%	67.6%	There was 21.1% improvement in the wheelchair access within the stations inspected as a result of mounting ramps and uptake of recommendations made by the Authority.
First Aid Box	29.3%	47.5%	There was 18.2% improvement as a result of provision of First aid kits that some were sourced through donations.
B: SAFETY AND SECURITY			
Main Gate Sentry	24.7%	30.3%	5.6% improvement in facilitating sentry at the main gate. This was attributed to the positive uptake of recommendations made by the Authority.
Secure Report Desk	60.1%	63.6%	3.5% Improvement in reinforcing security at the report desk some which were facilitate by aid from CDF.
Perimeter Fence	23.7%	42.9%	19.2% improvement in securing Police premises by construction perimeter wall, some were funded by the CDF and other from well-wishers.
Fire Equipment	50%	59.6%	9.6% Improvement in the availability of firefighting equipment in the inspected facilities. This was as a result of implementation of the recommendations made by the Authority.
C: FRONT DESK			
Manned Customer Care Desk	36.4%	39.9%	3.5% improvement in manning of customer service desk as a result of implementing IPOA recommendations.
Manned Gender Desk	45.5%	57.1%	11.6% improvement in manning of gender desk as a result of implementing IPOA recommendations
Existence of Child Protection Unit	4.5%	9.1%	4.6% improvement availing CPU facilities as a result of CSR projects by private organizations and uptake of IPOA recommendations.
D: DETENTION FACILITIES			
Availability of Female Cells	81.8%	72.7%	9.1% Decline recorded in the inspected facilities. This was as a result of lack of sufficient office space leading to cells being converted into exhibit stores.
Availability of Male Cells	86.4%	72.7%	13.7% Decline recorded in the inspected facilities.



PARAMETERS	Status Initial Inspections	Status follow-up Inspections	Comments on Improvement/deterioration
Existence of Female Juvenile Cells	9.1%	18.2%	9.1% Improvement recorded in the inspected facilities.
Existence of Male Juvenile Cells	36.4%	40.9%	4.5% improvement in the inspected Police Facilities.
No. of Detainees Held over 24hrs	9.1%	0%	9.1% improvement as a result of adhering to the law and uptake of IPOA recommendations.
E: CONDITIONS OF CELLS			
Hygienic Conditions Of Cells	77.3%	72.7%	4.6% Of the facilities inspected showed a decline compared to the initial inspection.
Cleanliness Of Toilets	54.5%	68.2%	13.7% Improvement in the Police Facilities inspected.
Adequate Light	54.5%	59.1%	4.6% Improvement in the Police Facilities inspected.
Adequate Ventilation	63.6%	59.1%	4.5% Of the facilities inspected showed a decline compared to the initial inspection.
Provision of Bedding	26.3%	23.7%	2.6% Of the facilities inspected showed decline. It was reported that some of the beddings were tattered with no resources for replacement.
Outdoor Area	19.2%	26.3%	7.1% Improvement as a result of modification during renovation of the facilities
F: DETAINEE WELFARE			
Provision of 3 Meals a Day	70.2%	60.5%	9.7% Of the facilities inspected showed a decline compared to the initial inspection. This was a result of more convicts and remandees being accommodated in the cells due to COVID 19 protocols.
Provision of Drinking Water	80.3%	71.1%	9.2% Of the facilities inspected showed a decline compared to the initial inspection.
Provision of Special Services for Women. i.e. Sanitary Towels	10.0%	15.2%	5.2 % Increase in provision of special services compared to the initial inspection.
Provision of Emergency Medical Care	74.7%	70.2%	4.5% of the facilities inspected showed a decline compared to the initial inspection.
G: DETAINEE TREATMENT			
Detainee Rights Displayed	0%	4.5%	4.5% improvement by displaying the rights of the detainees as recommended by IPOA in the initial inspection.
H: RECORDS			



PARAMETERS	Status Initial Inspections	Status follow-up Inspections	Comments on Improvement/deterioration
Occurrence Book Correctly Entered	89.4%	75.7%	13.7% decline in maintenance of the Police record.
Cell Register Correctly Entered	83.8%	75.7%	8.1% decline in maintenance of the Police record.
Detainees' Property Register Correctly Entered	34.5%	46.2%	11.7% improvement in maintenance of the Police records.
Arms And Ammunition Movement Register Correctly Entered	70.2%	72.1%	1.9% improvement in the management of arms movement registers. This was attributed to the implementation of IPOA recommendations.
Exhibits Register Correctly Entered	47.5%	50.5%	3.0% improvement in maintenance of the Police records.
Complaints Against Police Register	43.9%	64.6%	20.7% improvement in the provision and maintenance of the Police record.
I:RESOURCE ALLOCATION			
Availability of vehicles	82.8%	69.2%	13.6% of the facilities showed a decline in the provision of the vehicles in the Stations.
Availability of stationary	66.0%	66.0%	Status quo
Availability of computers	72.7%	68.2%	4.5% Decline in the availability of computers in some Police premises, since some were faulty and obsolete
Availability of Photocopiers	45%	45%	Status quo
Availability of Communication Gadgets	68.2%	63.6%	4.6% Decrease in the availability of communication gadgets, since some were unserviceable.
Availability of Protective Gear	54.5%	27.3%	27.2% decrease in the availability of protective gear.
Availability of Police Uniform	68.4%	24.0%	44.4% decline in the provision of the new uniform. Officers reported having been issued with only one pair of the new KPS uniform.
J:OFFICE SPACE AND HOUSING			
Sufficient Office Space	87.4%	63.5%	23.9% Decline in sufficiency of office space.
Crime Office	70.2%	72.6%	2.4% Of the facilities inspected showed improvement in the provision of these offices.



PARAMETERS	Status Initial Inspections	Status follow-up Inspections	Comments on Improvement/deterioration
Interrogation/ Interview Rooms	66.2%	14.5%	51.7% Decline in the availability of interview rooms
Exhibits Store	65.6%	73.4%	7.8% of the facilities inspected showed increase in the provision of these stores.
Police housing	36.4%	18.2%	18.2% Decline in provision of housing
K:COMMUNITY POLICING			
Existence of Community Committees Policing	48.2%	66.1%	There was a 17.9% improvement in formation of Community Policing initiatives.
Minutes of last Meeting	28.3%	60.1%	31.8% improvement in compiling and maintaining minutes.
Evidence of Structured Community Clusters	38.2%	60.5%	22.3% of the Community Policing clusters were well structured as per law.

Table 2: Follow up inspections and the findings as per the inspection parameters

3.4 Monitoring of Police operations

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

During the reporting period, the Authority monitored 67 policing operations, which included 4 monitoring exercises on provision of security during by-elections, 8 security operations, 28 Public order management operations, 10 CIC referral and 4 on Beats and Patrols operations 11 on traffic management and 2 on police recruitment. Recommendations were made to the National Police Service on the findings of these operations to ensure that they are within the confines of law with an aim of maintaining law and order.



Photo 1: A recruiting Officer spelling out the Code of Conduct to the candidates at Bukhungu stadium



3.5 Research

The Authority makes use of research for knowledge generation, production of evidence based and factual statistics, advisory on strategy, interventions and data management functions. During the reporting period, the Authority compiled and submitted an analysis on causes and preventive strategies on murders and suicides in the Service. A report on trends and patterns of the reported Police misconducts from 2012 to June 2019 was also compiled.

3.5.1 Tracking of recommendations

The Authority co-ordinated and engaged in tracking of recommendations at Police facilities within Isiolo, Nakuru and Mombasa Counties. This activity was meant to develop a status report on recommendations intake by the Service at Police Station levels, and the exercise is at advanced stage to have the report finalised. Tracking of the recommendations was done in the following Police Stations and Counties respectively.

S/NO.	POLICE FACILITY	COUNTY
1.	Oldonyiro Police Station	Isiolo
2.	Sericho Police Station	Isiolo
3.	Garba Tula Police Station	Isiolo
4.	Kina Police Station	Isiolo
5.	Isiolo Police Station	Isiolo
6.	Nyali Police Station	Mombasa
7.	Bamburi Police Station	Mombasa
8.	Kiembeni Police Station	Mombasa
9.	Makupe Police Station	Mombasa
10.	SGR Terminus Police Station	Mombasa
11.	Changamwe Police Station	Mombasa
12.	Central Police Station	Mombasa
13.	Ferry Police Station	Mombasa
14.	Likoni Police Station	Mombasa
15.	Likia Police Station	Nakuru
16.	Rongai Police Station	Nakuru
17.	Mau Summit Police Station	Nakuru
18.	Olunguruone Police Station	Nakuru
19.	Gilgil Police Station	Nakuru
20.	Bondeni Police Station	Nakuru
21.	Kuresoi Police Station	Nakuru
22.	Naivasha Police Station	Nakuru
22.	Njoro Police Station	Nakuru

23.	Nakuru Police Station	Nakuru
24.	Molo Police Station	Nakuru
25.	Kaptembwa Police Station	Nakuru

Table 3 Police Stations inspected during the recommendations tracking exercise

3.6. Risk and Audit

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

3.7. Partnership and Collaboration

3.7.1 Stakeholder Engagement

The Authority enhanced its visibility and awareness on its mandate and key functions amongst the general public and key stakeholders through a set of planned activities.

The Authority had dialogue sessions with the Kenya Professional Society of Criminology, the National Assembly Deapartmental Committee on Administration and National Security led by then Chairperson, the late Hon. Paul Koinange, MP. during the Call Center launch, International Commission of Jurists, National & County Assemblies Hon. Members, ODPP and other criminal justice system stakeholders, US Embassy, US Department of State Bureau of International Narcotics and Law enforcement Director, APCOF & CHRIPS and the Crime Journalists Association of Kenya. Other stakeholders engaged include the Professional Criminologists Association of Kenya, Legal Resource Foundation, and LSK during the legal awareness week, the Ministry of Interior and Coordination of National Government, International Committee of the Red Cross, GIZ, IEBC, Murang'a and Taita Taveta county governments during the respective by-election preparations, and the Machakos County Government. The engagements sought to strengthen the existing cooperation between the Authority and the stakeholders, noting their centrality in police reforms.

Various outreach activities targeting the police and the public were also organized and executed during the period across the country including Nairobi, Nyandarua, Nandi, Machakos, Nyeri, Uasin Gishu, Kisii, Nyamira, Murang'a, Kericho, Kisumu, Nakuru, Isiolo, Mombasa, Embu, Meru, Tharaka Nithi, Kwale, Kilifi and Bomet Counties. The Authority planned and executed Board meetings with the US Ambassador to Kenya, Kyle Mc-Carter which was exploratory on areas of partnership and enhancement of police oversight through US Government support. A virtual session was held with APCOF on general policing milestones and challenges facing the global campaign against police brutality and police-related deaths. Other forums included launch of Standard Operating Procedures (SOP) between IPOA, IAU and DCI, groundbreaking for construction of Police Leadership Academy in Ngong presided over by HE President Uhuru Kenyatta, US Embassy officials, the Geneva Centre for Security Sector Governance and participated in the planning and commemorating the African Anti-Corruption Day led by EACC. These engagements sought to strengthen the existing cooperation between the Authority and the various stakeholders for expansion of awareness and shaping public opinion in society.

The Authority facilitated information dissemination through various media outlets including



The Star Newspaper, Standard Media Group, KBC, KTN, NTV, Capital FM, Radio Salaam, Africa News, TV47, Radio Maisha, Washington Post and Deutsche Welle (DW), among other media outlets. This included both physical interviews and disseminated press statements. There was participation in various outreach activities including Human Rights Agenda (HURIA), Collective Resilience against Extremism (CREATE), Haki Africa, Police and NGAO officers in Isiolo and Marsabit, Uasin Gishu County officers, APCOF training webinar on policing lockdown, the FGM and Violence Against Children in Embu, GSU Sensitisation, CID Training School outreach; Cadet Officers training in National Police Service College Kiganjo Campus and the ODPP together with HAKI Africa Collective Resilience Against Extremism outreach in Kilifi.

3.7.2 Branding and Awareness

In response to increased interest on the Authority's progress in executing its mandate, IPOA organized and executed press conferences and interviews within and without the premises, as circumstances demanded including virtually. Further, printing of IEC materials, issuing media advisories, preparing media mentions, preparing and publishing bulletins and newsletters, organizing appearances, stakeholder engagement and customer care activities were done.

The Authority's digital platforms - the official website and social media accounts were regularly updated to ensure internal and external publics are kept abreast with progress; key activities and developments. There was an increase in the target reach through messages on IPOA via various media including print and electronic media, social media, the Authority's official website, lectures, legal clinics, e - newsletters and inspection exercises among others. Through day-to-day media engagement, the Authority engaged in a soft arrangement with; Kenya Broadcasting Corporation, NTV, KTN, Nederlandse Omroep Stichting, Media Max, Capital FM, Milele FM, Royal Media Services, Radio Maisha, West FM, West TV, Inooro TV and FM, Radio Africa, Standard Media Group, Nation Media Group, K24, Milele Fm, Changei FM, Coro FM, Njata TV/Radio and Radio Jambo among others. IPOA also undertook communication campaigns employing the mainstream media, social media campaigns, electronic and print campaign and sensitization on IPOA mandate through IEC. Branded T-shirts were distributed alongside other IEC materials, which further increased brand exposures.

The Authority also designed and printed IEC materials that were distributed during engagements and outreach activities. Further, in response to increased interest in the Authority's progress in executing its mandate, IPOA organized and facilitated press statement release and media interviews, as circumstances demanded. In addition, preparation of media mentions, publishing bulletins and newsletters, organizing media appearances, stakeholder engagement and customer care services among other activities were carried out.

4. INSTITUTIONAL CAPACITY

4.1 Financial Management

In all its financial operations and management, the Constitution of Kenya 2010, the Public Financial Management (PFM) Act 2012 and Regulations 2015, the Public Audit Act 2015, the International Public Sector Accounting Standards (IPSAS), its Financial Policies and Procedures Manual, and government circulars and directives issued from time to time, guide the Authority.

The exchequer releases from the National Treasury in the FY 2020/21 declined by 1.6% to Kshs. 775M as compared to Kshs. 787.7M in the FY 2019/20. Out of this, 773.88M (98%) of the



budget was absorbed compared to 786.4M(96%) % in the FY 2019/20.

4.2 Automation

During the period, the Authority worked towards strengthening business systems and internal processes through leveraging on Information technology and Risk management.

To ensure that systems are highly available, secure and accessible, the Authority carried out various activities such as continuous monitoring of the performance of internet, email and web services and availability. The percentage of uptime achieved was 99%. To foster reachability cost-effectively, there was continued support to the call center system. Through the platform, the public has an opportunity to submit their complaint by calling a toll-free number, 1559.

During the period, the Authority adopted and operationalized the use of Microsoft teams and google meet platforms for conducting virtual meetings in line with the government protocols and guidelines on COVID-19. Through these platforms, various meetings were held which ensured business continuity and minimal disruptions of Authority's operations during the pandemic period. IPOA also facilitated users working from home through provision of laptops, enabling remote access on critical systems like emails, and ECM, and providing prompt remote support when required.

To enhance digital capacity and furtherance of partnership, the Authority received ICT equipment from its donor partners (USA government and GIZ). On 1st of October, 2020 US Government delivered lot 2 of ICT equipment; 68 Desktops, 8 Laptops, 15 MFP printers, 10 flatbed scanners, 10 Projectors, 2 Cisco Switches, and 103 Backup UPS.

4.3. Learning and Growth

The Authority facilitated 164 members of staff to undertake various courses with an aim of strengthening internal capacity. These included Strategic Leadership Development and Senior Management and Supervisory Skills Development Courses at the Kenya School of Government. In addition, staff attended seminars and workshops organized by Institute of HRM, ICPAK, Law society of Kenya, Institute of Internal Auditors, Public Relations Society of Kenya, mandate-oriented courses with support from development partners among them the International Justice Mission (IJM).

4.4 Risk and Audit

Internal audit in seven Departments and Units was finalized in line with International Standards for Professional Practice of Internal Auditing and the Authority's Risk Management Framework. From these, recommendations for improvement were made. The Authority also encountered various security risks especially during investigations, which were handled by the Security Department in the Nairobi office, regional Coordinators and the Security Champions in the Regional Offices.



5.0. CHALLENGES AND RECOMMENDATIONS

5.1 CHALLENGES

During the reporting period, the Authority faced several challenges as listed below;

- i. The spread of COVID-19 led to scale down of activities. This hampered service delivery to some extent including inspection of police facilities and investigations. Response to cases in areas that have higher or perceived levels of infection was a challenge.
- ii. Delay in Procurement by Ministry of ICT.
- iii. Austerity measures by the National Treasury reducing the available financial resources.
- iv. Non-cooperation by complainants after reporting to the Authority.
- v. Insecurity in Garissa County and other terrorism threatened areas: crime scenes in areas with terror threats were not easy to handle.
- vi. Delay in responding to matters referred to Directorate of Criminal Investigations and National Police Service hence delayed feedback to complainants.

5.2 RECOMMENDATIONS

According to section 6(k) of IPOA Act, the Authority is mandated to make recommendations to the Service or any state organ. In this regard, the Authority recommends the following:

5.2.1. Communication

The IG should ensure supply and procurement of High-powered HF and VHF Radios to boost communication in remote areas. Utilization of mobile phones should only occur when other normal Police Communication Channels have totally failed, and the Officers-In-Charge should be provided with Airtime Allowance.

5.2.2 Inadequate Resource Allocation

The Inspector General NPS should, as stipulated in National Police Service Act 2011, Section 116(2) ensure adequate and fair distribution of Finances and Resources to fund Police premises including Specialized Police Formations. Fair and adequate distribution of resources such as stationery will ensure efficient service delivery since the public/ officers will not be compelled to source for stationery using their own finances. The Inspector General should therefore establish a proper Accounting System and fair distribution of the available resources for good Policing in all areas. Sub depots should be revived and be well equipped with supplies to be disbursed to Counties, Sub Counties and Police Formations on need basis in accordance with Cap 70 Para 4(3) of the SSO.

Motor Vehicles and fuel allocation should be done on basis of geographical area covered by the facility, terrain, frequency of emergencies and rapid response incidences. The 15 litres allocation is not sufficient especially in hardship areas, thus stalling the response rate to incidents. The PPEs should be sufficiently provided to Police officers to ensure they are protected from contacting COVID-19.



5.2.3 Allowances; Hardship, Transfer, and Operations

Police Officers complained of non-payment of Hardship and Transfer Allowance. The Inspector General of Police NPS should ensure the payment of these allowances promptly. Hardship allowance should be paid through payroll to avoid complaints and for accountability purposes. Chapter 39(31) (2) of the SSO provides that a hardship allowance shall be paid to a Police officer stationed in a designated hardship area as specified by the Government from time to time. Officers reported of being sent on transfer without proper facilitation. Transfer allowance was not paid on time and ample time is not accorded to the Officers to report to the new Station. An Officer should be paid transfer allowance and where the funds are not readily available; provisions shall be made to pay within a reasonable period after the transfer. Chapter 72(10) (2) of the SSO, provides for the Transfer Allowance to be paid. Chapter 72 (7) (2) of the SSO stipulates that an Officer will be afforded adequate time to report to New Station and the period shall not be less than fourteen days.

5.2.4 Records Management

The OCS should ensure that records are kept and maintained in accordance to Chapter 59 of the Service Standing Orders and strict adherence to Appendix 59(a) of Service Standing Orders. Additionally, there is need to streamline the issuance of Police registers and stationery in all police premises.

5.2.5 Understaffing and gender imbalance

The National Police Service Commission should ensure that shortage of staff and gender imbalance are addressed to ensure compliance with the third gender rule as enshrined in the Constitution.

Article 246(3)(a) of the Constitution of Kenya 2010; gives the National Police Service Commission the mandate to recruit and appoint persons to hold or act in offices in the Service, confirm appointments and determine promotions and transfers within the National Police Service. All premises inspected had shortage of female Officers.²

5.2.6 Cell Condition

According to, Rule 5, Arrest and Detention rules, 5th Schedule of the National Police Service Act 2011, it is the responsibility of the Officer-in-charge of the Station, to ensure that a lock up facility is in hygienic conditions conducive for human habitation, adequate light, toilet and washing facilities and outdoor area. The officers-in-charge of the Stations and Posts should ensure that they adhere to the provisions of the National Police Service Act 2011.

The stretch on resources in Police Cells currently caused by the upsurge in number of remandees occasioned by a delay in transferring them to Prisons needs to be addressed. Police premises should have adequate holding facilities to cater for such unexpected circumstances in future.

5.2.7 Issuance of Uniforms

Uniforms for the Police Officers are important for the image, confidence, self-esteem and morale of Officers. Therefore, the Service should fast track the supply of the New Uniforms in accordance with Police Service Reforms, all Police officers should be issued with the new Police uniform (deep blue) and all other necessary gear and equipment as stipulated in the SSO Chapter 70 Paragraph 22(1); that, no Police officer had affixed their Name Tags to their uniforms contrary to Para 29 of Chap 23 of the SSOs. Disciplinary action should be taken against the officers who violate this law.



5.2.8 Administration of Justice

Courts and NCAJ need to explore ways into how they hasten administration of justice and deal with Remandees being held in Police Stations. Partial opening of courts has been considered in most parts of country and the use of virtual technology. However, Police Stations are still facing a challenge in holding of Remandees.

The NPSC is mandated to regularly review the Training Curricula to ensure its relevance to Policing Requirements. They should fundamentally move swiftly when there is need to equip Officers with certain crucial knowledge.

5.2.9 Lack of Title Deeds for Police Facilities

The NPS and the Ministry of Lands should fast track processing of land title deeds for all police facilities.

5.2.10 Reform Documents and Legal Documents

IPOA recommends to the IG KPS to ensure that all the guiding documents on work procedures are provided at the station level. Appendix 44(a)³ provides that guiding documents on work procedures need to be inspected, hence a requirement within the Service, this include Maps, Ransley Report, Service Strategic Plan, Code of Conduct, the Constitution, NPS Act, IPOA Act etc. Most Units lacked these documents hence provision and distribution of the same to Police facilities is highly recommended.

5.2.11 Treatment of Detained Persons

The OCS should ensure that there is adherence to the Article 25 of the Constitution of Kenya on Fundamental Rights and freedoms that may not be limited and include freedom from torture and cruel, inhuman or degrading treatment or punishment. Chapter 15 of the Service Standing Orders states that any allegation of ill treatment of prisoners, or of witnesses or other persons, or any suggestion of harsh or oppressive treatment by a Police officer shall be the subject of an immediate inquiry, and where the facts warrant, disciplinary action or court proceedings shall be instituted against the Police officer concerned.(2) An Officer-in-Charge of Police Stations shall be constantly on the alert to prevent any instances of ill treatment, which are detrimental to the good relation with the public and contrary to the Police tradition. Upon thorough investigations, criminal charges should be preferred against Officers who cause bodily harm against detainees as spelt out in Section 261 of the Penal Code (Common Assault Occasioning Bodily Harm). This is especially in light with the rise in cases of Police brutality during the COVID 19 pandemic period.

5.2.12 Community Policing

According to Article 244(e) of the Constitution of Kenya 2010, the National Police Service should strive to foster and promote relationships with the broader society. Section 98 of the NPS Act mandates a police officer in charge of an area in consultation with stakeholders to establish a Community Policing Committee. Station Commanders need to develop creative ways of involving the community in Community Policing Committees.

5.2.13 Staff Strength and Gender Consideration

Article 246 (3) (a) of the Constitution of Kenya 2010; gives the National Police Service Commission the mandate to recruit and appoint persons to hold or act in offices in the service,



confirm appointments and determine promotions and transfers within the National Police Service. The National Police Service Commission should ensure that staff shortage and gender balance especially in the DCI units is addressed to ensure compliance with one-third Gender Rule as enshrined in the Constitution.

5.2.14 Welfare and Recreational Facilities

Chapter 66 of the Service Standing Orders (SSO) stipulates that; (1) The general comfort of officers in their quarters shall include (a) adequate water supplies; (b) recreation during off-duty hours; (c) provision of canteens; (d) having organized sports and games; (e) cinema shows; (f) distribution of books, magazines, periodicals, newspapers. The officers in the Specialized Units inspected lacked clean water, recreational facilities, and the provision of canteen was done through officers' out of pocket initiative. Additionally, Police officers lacked psycho-social support. The NPSC should consider offering psycho-social and counselling services to officers. Police officers deployed to perform Government-initiated directives should be facilitated with meals among other amenities such as mobile toilets. Further under Section 46 (2) of the NPS Act 2011 (2) working hours of police officers should be reasonable and where excessive overtime is required, police officers should be compensated with commensurate periods of rest. The NPSC should address the persistent issue of understaffing to avoid exposing officers to long working hours of more than 12 hours per shift.

5.2.15 Training

The NPSC is mandated to regularly review the training curricula to ensure its relevance to policing requirements. They should fundamentally move swiftly when there is need to equip officers with certain crucial knowledge. Officers did not receive any form of training for protection against the spread of COVID 19. This exposed them to the risk of contracting the virus.

5.2.16 Use of Force, Harassment and Arbitrary Arrests

Continuous Sensitization on adherence to the 6th Schedule of the NPS Act 2011 to be emphasized on use of force during Police operations. Police should avoid Harassment, Arbitrary Arrests and Detention to endeavour to act always within the confines of the law or they face disciplinary action.

6.0 CONCLUSION

The Authority's operations and performance in the period under review were affected by the surge in COVID-19 cases. However, with enhanced cooperation with state and non-state actors, and sound financial controls, the Authority managed to handle its operations. It is anticipated that performance will be better in the FY 2021/22.

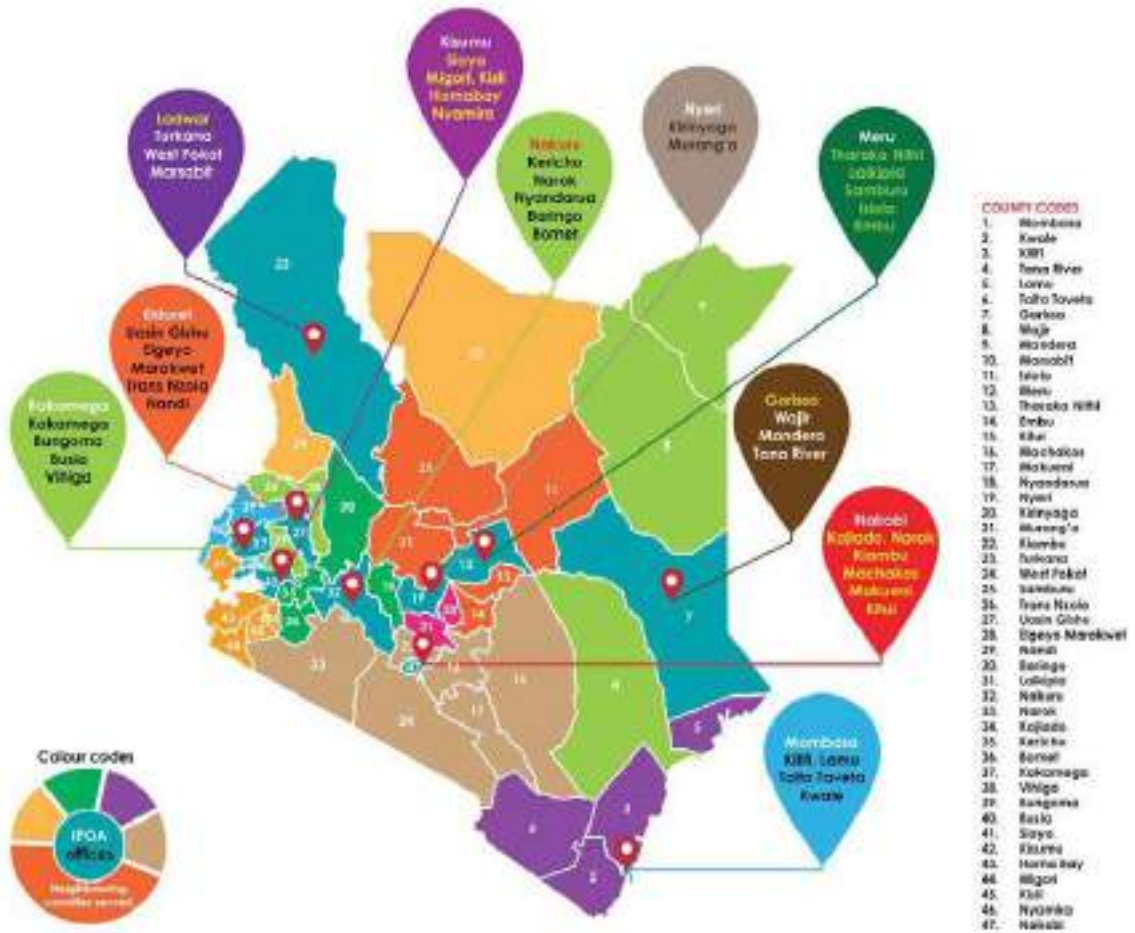
The Authority calls for strengthening of the criminal justice system to enhance fair administration of justice with efficiency and effectiveness. For the 98 cases before court, the Authority anticipates justice to be served.

Conclusively, the Authority has offered its recommendations on several areas that would further lead to professionalization and enhancement of discipline in the Service as required under Article 244 of the Constitution.

Annex 1 : IPOA REGIONAL COVERAGE



IPOA service coverage



Annex 2 : Operational Statistics Since Inception

MANDATE	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	TOTAL
COMPLAINTS MANAGEMENT										
Complaints received	594	860	1792	2529	2267	2339	3237	2991	2881	19490
Complaints cases forwarded to IAU	125	40	25	105	355	119	57	10	30	866
Complaints recommended for investigations	0	304	1608	1927	819	482	489	763	625	7017
Complaints recommended for IRM	0	39	37	42	90	171	289	326	358	1352
Complaints referred to NPS	43	59	27	63	232	415	415	271	303	1828
Complaints referred to NPSC	49	39	13	39	105	90	73	68	50	526
Complaints referred to KNCHR	8	3	3	8	9	10	0	0	0	41
Complaints referred to DCI	16	20	16	49	116	12	151	108	82	570
Complaints referred to other agencies (EACC, CAJ, NLC, NTSA, RBA) among others	73	80	26	70	287	113	92	80	33	854
Preliminary inquiries conducted by visiting stations, interviewing clients and fact finding to determine the nature, solve mild complaints, and refer the rest for action depending on the subject matter.							546	795	933	840
Complaints closed due to withdrawal by complainants, matter before court, not actionable, insufficient information, resolved	280	276	37	226	254	381	876	432	560	3322
INVESTIGATIONS										
Total No of Cases received for investigation	0	304	1608	1927	819	482	473	693	607	6913
Investigations Completed	0	27	115	157	294	197	728	777	727	3022
Closed after Preliminary investigations							451	299	242	992
Closed after legal review							4	9	19	32
Cases under further investigations (cover points)							112	171	90	90
Ongoing Legal review							114	196	116	116
Cases referred to ODPP	0	2	13	37	26	27	55	114	141	415
Cases referred to EACC							1	1	0	2
Cases referred to NPSC							1	3	0	4
Cases under Initial Investigations Assessment								2413	1182	1182

Cases currently under investigations	0	76	230	140	649	321	2003	1458	2709	2709
Cases before Courts							67	77	98	98
Convictions made	0	0	0	2	0	1	3	2	4	12
POLICE OPERATIONS MONITORED										
Public Order Management	0	2	6	8	10	33	29	24	28	140
Security operations	0	2	0	1	4	3	13	41	8	72
Traffic Management	0	0	0	1	13	5	27	4	11	61
Police Recruitment	0	0	2	1	1	0	0	0	2	6
Cases Intake Committee (CIC) referrals / Own motion	0	0	0	1	8	4	19	1	10	43
Beats & Patrol	0	0	0	0	12	0	8	3	4	27
Elections	1	0	0	0	16	13	6	3	4	43
Subtotal	1	4	8	12	64	58	102	76	67	392
INSPECTIONS OF POLICE PREMISES										
New Inspections	25	40	181	153	94	103	336	183	87	1202
Follow-up inspections		0	15	59	114	137	340	91	39	795
Thematic				25		3	17	196	146	387
Specialized Units							89	22	0	111
Police Training schools					1		22	1	0	24
Subtotal	25	40	196	237	209	243	804	493	272	2519

Annex 3 : Convictions made since 2012 to July2021

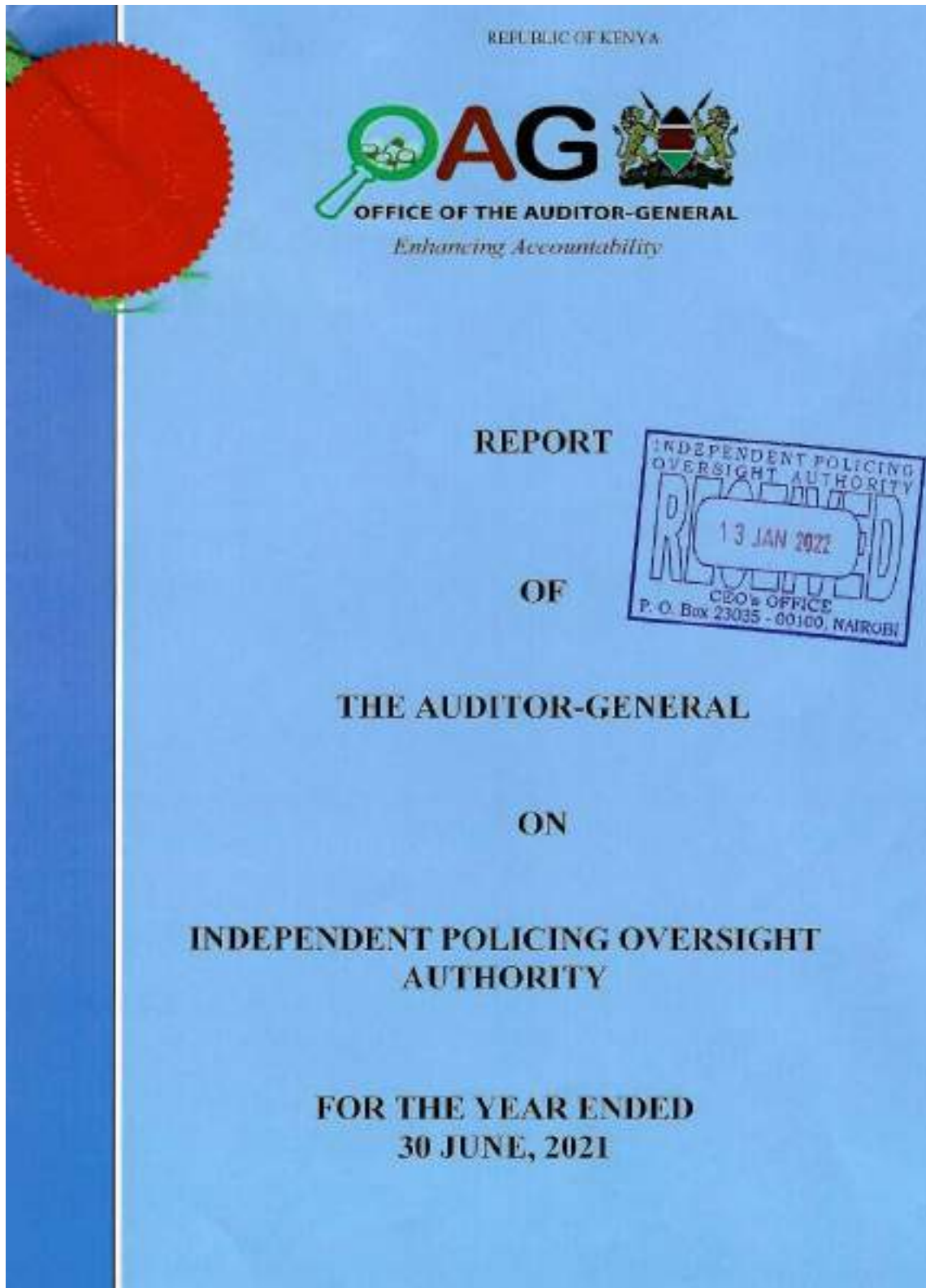
CONVICTIONS TO DATE						
	Officer(s)	Court File No	Offence	Date of conviction	Court name	Sentence
1	Veronichah Gitahi	HCCR 41/2014	Murder	12th February 2016	Mombasa Law court	Accused persons convicted of manslaughter and each sentenced to 7 years.
2	Issah Mzee					
3	PC Titus Musila Ngamau (alias-Katitu)	HCCR 79/2014	Murder	7th february 2018	Milimani Law Courts	Accused convicted of murder and sentenced to 15 years.

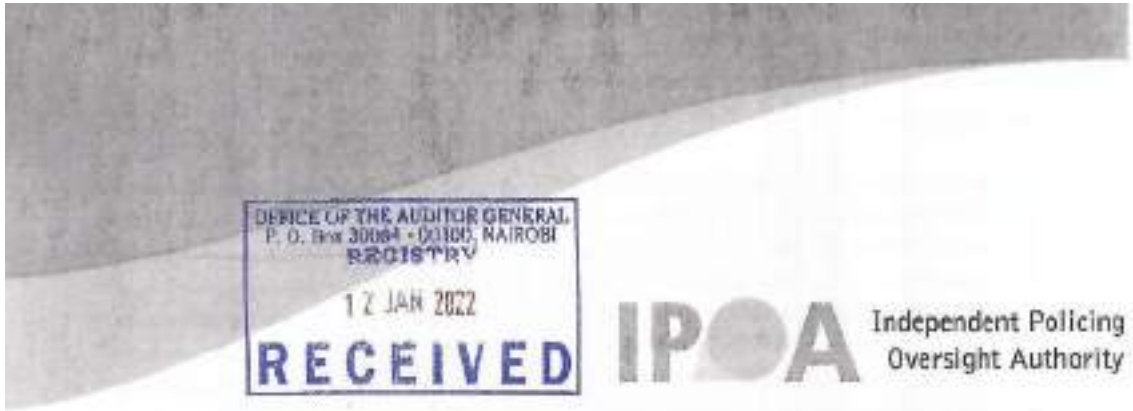


4	Benjamin Kahindi Changawa	HCCR 66/2015	Murder	14th November 2018	Milimani Law Courts	Finalized on 14th November 2018. Accused sentenced to death.
5	Stanley Okoti					
6	Nahashon Mutua	HCCR 84/2015	Murder	7th February 2019	Milimani Law Courts	Finalized on 7th February 2019. Accused sentenced to death.
7	Zuhura Yasin Khan	CR 1843/2015	Neglect of Official duty	9th January 2020	Milimani Law Courts	Accused convicted to either 3 months imprisonment or a fine of Kes. 10,000
8	Edward Wanyonyi Makokha	CR 1167/2015	Attempted murder	5th March 2020	Garissa Law Court	Accused jailed for 20 years on 5th March 2020
9	Paul Kipkoech Rotich	SOA 2/2018	Sexual Offenses (Defilement)	2nd February 2021	Gatundu Law Courts	Accused sentenced to 40 years in prison
10	James Kinyua	SOA 89/2018	Sexual Offenses (Rape)	25th February 2021	Busia Law Courts	Ten years imprisonment
11	Dennis Langát	HCCR 3/2019	Murder	26th June 2021	Garissa High Court	Manslaughter but sentence is yet to be made
12	Kennedy Okuli					
13	Evans Maliachi	HCCR 36 of 2016	Murder	28th July 2021	Naivasha High Court	Accused sentenced to 20 years in prison



Annex 4: FINANCIAL STATEMENTS





INDEPENDENT POLICING OVERSIGHT AUTHORITY (IPOA)

REVISED ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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



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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background Information

Mandate

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

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

Vision

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

Mission

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

Core Functions

The principal functions of the Authority are to:

- (a) Investigate any complaints related to disciplinary or criminal offences committed by any member of the National Police Service, whether on its own motion or on receipt of a complaint, and make recommendations to the relevant authorities, including recommendations for prosecution, compensation, internal disciplinary action or any other appropriate relief, and shall make public the response received to these recommendations;
- (b) Receive and investigate complaints by members of the Police Service;
- (c) Monitor and investigate policing operations affecting members of the public;
- (d) Monitor, review and audit investigations and actions taken by the Internal Affairs Unit of the Police Service in response to complaints against the Police and keep a record of all such complaints regardless of where they have been first reported and what action has been taken;
- (e) Conduct inspections of Police premises, including detention facilities under the control of the Service;
- (f) Co-operate with other institutions on issues of Police oversight, including other State organs in relation to services offered by them;
- (g) Review the patterns of Police misconduct and the functioning of the internal disciplinary process;
- (h) Present any information it deems appropriate to an inquest conducted by a court of law;
- (i) Take all reasonable steps to facilitate access to the Authority's services to the public;
- (j) Subject to the Constitution and the laws related to freedom of information, publish findings of its investigations, monitoring, reviews and audits as it seems fit, including by means of the electronic or printed media;
- (k) Make recommendations to the Police Service or any State organ;
- (l) Report on all its functions under its Act or any written law; and
- (m) Perform such other functions as may be necessary for promoting the objectives for which the Authority is established.

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Care Values

- (a) Independence
- (b) Integrity and Accountability
- (c) Impartiality
- (d) Professionalism
- (e) Accessibility

b) Key Management

The entity's day to day management is under the following key organs;

The Board Members:



Anne Makori (born 1965)
Chairperson

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

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

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

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

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Dr. Jonathan Lodonjui, PhD (born 1967)

Vice Chair Person

Dr. Lodonjui 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 Reform 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 Mucras 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.



Dr. Jimmy Mwititi, PhD (born 1967)

Commissioner

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

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

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



Fatima Mohamed (born 1967)

Commissioner

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

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

Fatima 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 Saving 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.

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*Doreen Muthaura, MBS (born 1979)
Commissioner*

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

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

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

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.

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Dr. Walter Oweu Oguny (born 1937)

Commissioner

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

He holds a Master's Degree in Medicine from the University of Nairobi, Postgraduate Diploma from University of London, and Fellowship of the Eastern Africa College of Ophthalmologists. He is a registered and licensed 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. Oguny 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 Sifindi Secondary School and a past member of the Nairobi Health Management Board. In 2012, His Excellency the President awarded Dr. Oguny the Order of the Grand Warrior (OGW) for his exemplary service to the nation.



Praxedis Tororey (born 1964)

Commissioner

Ms. Tororey holds a Master's degree in Women's Law from the University of Zimbabwe and pursuing another Masters in Diplomacy and Foreign Policy at Moi University. She also holds a Bachelor of Laws (LLB) from the University of Nairobi, Diploma in International Environmental Law-making and Diplomacy from University of Joensuu, Diploma in Women's Law and a Diploma in Law from the Kenya School of Law and Certificates in Management and Strategic Reform of Electoral Processes,

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Legal Audits, Legislation Drafting, Mediation, Arbitration, Conflict Management and Dispute Resolution, Strategic Leadership Development Programme and Corporate Governance.

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

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

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

She is a member of the International Commission of Jurists (Kenya Chapter), Law Society of Kenya, FIDA-Kenya and Kenya Women Judges Association, Associate Member of the Chartered Institute of Arbitrators, Member, Consulata 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 Reform, 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 Torrey is the Chairperson of the Technical Services Committee.



Hon. John Waiganyo (Born 1967)
Consultant

Hon. John Waiganyo 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.

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

Hon. Waiganjo is also a Co-Convenor of the Kenya Parliamentary Human Rights caucus and a member 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 Shotokan martial arts. Hon. Waiganjo is the Chairperson of the Finance and Administration Board Committee.

The Senior Management Staff:



Mutine Njoroge

Director/CEO & Board Secretary

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

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

He has vast experience in finance and accounting spanning over 25 years. He has a track record of accomplishment in financial management in both private and public sectors. Additionally, he has substantial experience in human resource, strategic and administrative management, and has special interest in corporate governance and investments. He has experience in managing multi-donor grants and writing funding proposals. He has previously worked with an auditing firm and as Senior Accountant, Chief Accountant and Finance and Administration Manager with large manufacturing and service industry firms.

Before joining IPOA in 2013, Mr Njoroge worked with the Kenya Institute of Public Policy Research and Analysis (KIPPRA) as Finance and Administration Manager and later Finance and Investments

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Manager for seven years where he managed a large portfolio of donor funds, including grants from USAID, EU, ACDF, IDRC/ITI, and Brookings Institution, and several projects commissioned by local and international organizations. He was IPOA's Director Business Services from 2013 to 2018 before being appointed the Director/CEO. He is currently serving as a member of the Audit Committee at the Office of the Director of Public Prosecutions (ODPP).



Stephen Wetiso Musau

Director, Inspections, Research and Monitoring

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

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

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



David Nderitu

Director, Complaints and Legal

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

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In Kenya for over 20 years. Before joining IPOA he served as a senior assistant director of public prosecutions at ODPP.



Jeremiah Atoll

Director, Investigations

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



Eunice Juma

Director, Business Services

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

e) Fiduciary Management:

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

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Table 1: Key management personnel in office during the FY ended 30th June 2021

	Name	Designation	Remarks
1	Maina Njoroge	Director/CEO & Board Secretary	Full year
2	Eunice Juma	Director, Business Services	Full year
3	Stephen Musuu	Director, Inspections Research and Monitoring	Full year
4	Jeremiah Aredi	Director, Investigations	Up to 4 th May 2021
5	David Nderitu	Director, Complaints & Legal Services	Up to 2 nd June 2021
6	Agatha Chopkooch	Chief Accountant	Full year

d) Fiduciary Oversight Arrangements

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

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

The Finance and Administration Committee reviews annual budgets and procurement plans, quarterly and annual financial reports. The Committee also provides oversight on ICT and administration issues within the Authority.

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

The Human Resource Committee is responsible for organizational structure, recruitment of staff, development of human resource policy, staff training and development, review of salaries and benefit packages. The Committee also makes recommendations for broad guidelines that promote operational efficiency.

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

Finance & Administration Committee:

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

Human Resource Committee:

Doreen Muthaura (Chair)
 Praxedes Torrey
 Hon. John Waiganjo

Technical Services Committee:

Praxedes Torrey (Chair)
 Dr. Walter Ogony (Co-Convenor)
 Jonathan Lodompui

Communications & Outreach Committee:

Fatuma Mohamed (Chair)
 Doreen Muthaura
 Hon. John Waiganjo

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Audit & Risk Committee

Irene Chirono (Chair)

Josephine Mandere

Dr. Jimmy Mwithi

Willis Okwacho (The representative of the National Treasury) from 1st July to 30th November 2020

Daniel Nyaga (The representative of the National Treasury) from 1st March 2021

e) IPOA Headquarters

ACK Garden Annex,

2nd/3rd Floor,

1st Ngong Avenue,

P.O. Box 23035-00100 GPO,

NAIROBI

IPOA Contacts

Telephone: (+254) 20 4906 000

E-mail: info@ipoa.go.ke

Website: www.ipoa.go.ke

IPOA Regional Offices

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

Mombasa:

Jubilee Insurance Building (Arcade) along

Moi Avenue,

P.O. Box 99758- 80107 Kilindini, Mombasa,

Tel: 0799 819908

E-mail: mombasa@ipoa.go.ke

Kisumu:

Central Square Building, Opposite Barclays

Bank,

P.O. Box 3560-40100, Kisumu

Tel: 0799 862244

E-mail: kisumu@ipoa.go.ke

Kakamega:

Usarot Foundation Trust Building, Opposite

Nala Community Hospital,

P.O. Box 1642-50100, Kakamega,

Telephone: 020 440 3549

Email: kakamega@ipoa.go.ke

Nakuru:

Assumption Centre, Opposite St. Paul

University,

P.O. Box 2400-20100, Nakuru,

Telephone: 020 440 1076

Email: nakuru@ipoa.go.ke

Meru:

Ntara Place,

P.O. Box 203-60200, Meru,

Telephone: 020 201 7237

Email: meru@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

Eldoret:

Kerio Valley Development Authority (KVDA)

Annex Plaza,

P.O. Box 109-30100, Eldoret,

Telephone: 020 440 3548

Email: eldoret@ipoa.go.ke



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f) IPOA Bankers

The Central Bank of Kenya,
Haile Selassie Avenue Street,
P O Box 60000, 00200 City Square,
Tel: 2860 000,
NAIROBI, KENYA

The National Bank of Kenya,
Hill Branch,
NHIF Building,
NAIROBI, KENYA

The Co-operative Bank of Kenya Ltd,
Co-operative House Branch,
Haile Selassie Avenue,
P.O. Box 48231 -00100 GPO,
NAIROBI, KENYA

g) Independent Auditors

The Auditor General
Office of the Auditor General,
Anniversary Towers, University Way,
P.O. Box 30084-00100,
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INDEPENDENT POLICING OVERSIGHT AUTHORITY

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For the year ended June 30, 2021

2. FOREWORD BY THE BOARD CHAIRPERSON

On behalf of the Board, Management and Staff, I am pleased to present the Independent Policing Oversight Authority's Financial Statements for the year ended 30th June 2021.

The National Treasury revised downward the Authority's budget by Kshs. 74,900,000 from Kshs. 862,628,000 to Kshs. 787,728,000 in the Supplementary Estimates I and II due to low revenue collection occasioned by negative effects of Covid-19 pandemic. The Authority further received Kshs. 1,045,209 from the Danish Institute of Human Rights for specialized training of the technical officers. The overall revised budget inclusive of foreign grants as at 30th June 2021 was Kshs. 788,773,209.

During the period under review, the Authority received Kshs. 775,021,985 (96%) from the eschequer out of the Kshs. 787,728,000 approved recurrent budget estimates and recorded a total expenditure of Kshs. 774,951,457 representing an absorption 98% of the total budget, as compared to 96% recorded during the 2019/20 financial year. Included in the total expenditure of Kshs. 774,951,457 is Kshs. 487,897,590 (100%) on compensation of employees; Kshs. 249,683,031 (96%) on use goods and services; Kshs. 11,226,328(100%) on social security benefits; and Kshs. 26,144,508 (92%) on acquisition of assets as illustrated below:

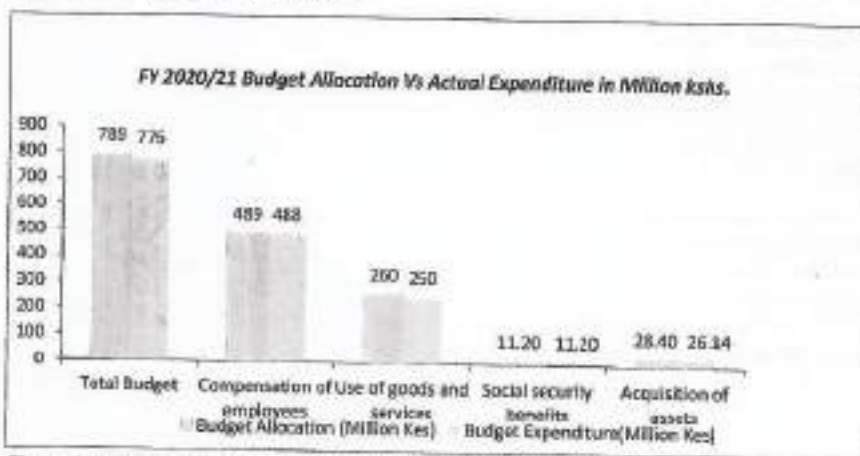


Figure 1: FY 2020/21 Budget Allocation Vs Actual Expenditure in Million Kshs.

During the period, the Authority received and processed 2,831 complaints, conducted 272 inspections in police facilities, monitored 67 police operations (including enforcements during by-elections, government-initiated operations, public order management, beats and patrols) and completed 727 investigation cases. The Authority submitted 148 investigation files to the Office of the Director of Public Prosecutions for action. Additionally, 93 investigation cases files are before courts and 4 convictions were made during the period under review. To facilitate efficient receipt and processing of complaints, the Authority established a Toll-Free Call Centre on the Safaricom and Air tel mobile platform.

Below is the graphical presentation of the projected performance against actual achievement based on the key performance indicators for the period under review.

FY 2020/21 Planned Targets versus Achievement



In the year under review the Authority operationalised the IPOA Staff Mortgage and Car Loans Scheme, with a seed capital of Kshs. 24 Million. As at 30th June 2021, 50% of the seed capital had been committed to staff for purchase of cars and houses. This was aimed at attraction and retention of staff.

Since inception in 2012, a substantial number of received complaints are at the investigations stage and before court. For efficient management of these cases, a strategic intervention is desirable to mobilise resources specifically for funding witnesses during investigation and court attendance. Such resources should be shielded against budget cuts. The Authority expresses its gratitude to the National Treasury and Parliament for continued support. It is our prayer that the annual budget allocation will be increased to provide for the increasing high costs associated with investigation of cases and mobilisation of witnesses to attend court and testify.

To manage its risk profile, the Authority maintains the Enterprise Risk Management Framework to protect itself against potential loss of resources, inaccurate reporting besides operational and legal risks. In addition, the Authority's budget is aligned to the Strategic Plan, annual work and procurement plans. Further IPOA has put in place robust mechanisms for budget approvals and utilization.

The key challenges faced by the Authority in implementing its targets during this period were budget cuts of Ksh. 74.9m and the Covid 19 pandemic which adversely affected the Authority's operations. In addition, the Covid 19 State containment measures posed a new challenge on police oversight. To address the above challenges, safeguard and expand the budget, the Authority will continue engaging the National Assembly, Cabinet and National Treasury. To address the effects of Covid 19, the Authority also ensured IPOA technical staff were provided with laptops to enable remote working and internal and external virtual meetings. The Authority further established and equipped a call centre for receiving complaints.

The Authority appreciates its key stakeholders including; the Ministry of Interior and Coordination of National Government, 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. Lastly, the Authority



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acknowledges the support and role played by its development partners towards the realization of policing oversight and police reform agenda in Kenya.

Anne Makori

11th September 2021

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3. STATEMENT OF PERFORMANCE AGAINST PRE-DETERMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the National government entity's performance against predetermined objectives.

The achievements reported herein are in line with the Authority's five-year strategic plan for 2019 - 2024 whose overall objective 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 following are the strategic objectives in the Strategic Plan;

- 1) Build public confidence and trust in policing - prevention of police misconduct, effective complaints management, enhance compliance with legal framework, and enhance monitoring, review and audit the functions of the Internal Affairs Unit of the National Police Service;
- 2) Enhance compliance with human rights standards and fundamental freedoms - investigations of police misconduct, and strengthen inspection of police premises and detention facilities;
- 3) Strengthen cooperation with and complement state and non-state actors - enhance cooperation, and complementarity;
- 4) Generate knowledge for evidence-based policy, strategy and decision making - strengthen research and enhance sharing of research outputs;
- 5) Facilitate utilization of knowledge for evidence-based, strategy and decision making - enhance uptake of research findings and recommendations, and institutionalize information management;
- 6) Promote corporate governance - enhance Board and management capacity, visibility and corporate image, and improve the level of service delivery to the public, and enhance risk management and audit;
- 7) Strengthen human resource capacity - align HR practice to policy, legal framework and best practice, strengthen organizational learning and development, enhance employee performance management system, improve and support employee welfare, and enhance work environment; and
- 8) Ensure institutional financial sustainability - enhance resource mobilization, and resource management.

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Progress on attainment of Strategic Objectives

The table below highlights the progress on attainment of targets during the reporting period:

MDA Program	Objective	Outcome	Indicator	Actual Performance FY 2020/21
Police oversight services	To promote public trust and confidence in the National Police Service.	Enhanced police accountability.	Number of complaints received and processed.	2,881
			Number of investigations completed.	727
			Number of files submitted to the ODPP for further action.	148
			Cases before courts	98
			Convictions made in favour of IPOA	4
			Number of police facilities and premises inspected.	272
		Stakeholder Cooperation and Complementarity strengthened.	Number of consultative meetings held with external stakeholders.	10
			Publish IPOA performance reports and other thematic reports.	2 bi-annual, 1 annual report were published and disseminated to the various stakeholders
		Enhanced Research and Information Management.	Establishment of a call centre to facilitate toll free lodging of complaints through a toll-free line.	Toll Free Call Centre became fully operational (Code 1559)
			Conduct studies on thematic issues.	Conducted three (3) studies on: a) trends and patterns of police misconduct between 2012-2019, b) Tracking implementation recommendations given to NPS by IPOA, c) Murder and Suicide in the NPS

Police officers working group, Hall and bonds implementation committee to develop hall and bonds training manual and training of TOT, National Commission on Administrative Justice (NCAJ) - Enhance criminal justice system, Development of the Standard Operating Procedures on Investigation and Prosecution of Serious Human Rights Violations by Police Officers organized by ODPP, Staff training on victim engagement supported by APCOP, Consultative meetings with US Embassy led to donation of ICT, investigation and inspection Equipments, Consultative meetings with GIZ led to donation of KCT equipment and technical training, Consultative meetings with Coffey International led to facilitation to develop and print IEC material.

Other stakeholder engagements included various outreach activities targeting the public and police officers to enhance Authority's visibility were held in various Counties.

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MDA Program	Objective	Outcome	Indicator	Actual Performance FY 2020/21
		Institutional capacity strengthened.	Staff members facilitated to undertake various courses.	164 officers attended training and development programmes funded by the Authority and development partners.
			Mortgage and car loan scheme established and operationalized.	Established with a seed capital of Kshs. 24 million and six officers have so far applied for the loans and mortgage worth 18.5 million.
			Proportion of funds absorbed.	Absorbed Kshs. 779M (98%) of the approved budget of Kshs. 786M for the FY 2020/21.

Below is the trend analysis on progress on attainment key performance indicators for the FY 2019/2020 and 2020/2021

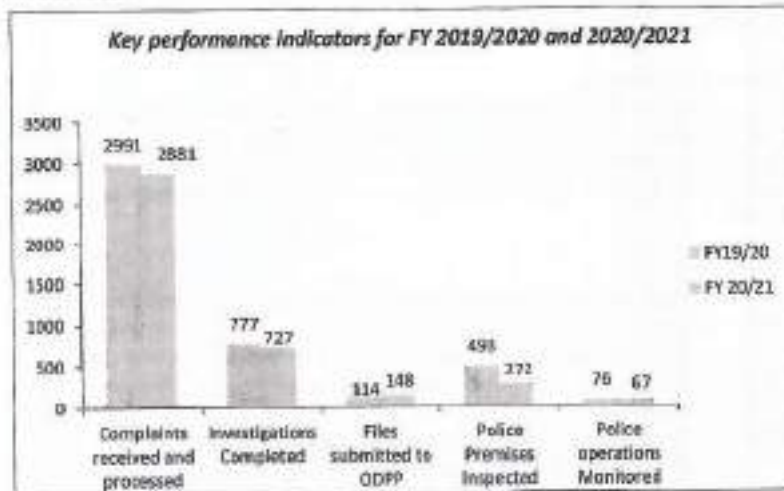


Figure: Graphical presentation of key performance indicators for FY 2019/2020 and 2020/2021

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/ SUSTAINABILITY

Below is a highlight of the sustainability activities conducted during the Financial Year:

1. Sustainability Strategy and Profile

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 of business systems and internal processes to ensure quality and sustainable focus of all its programmes and activities on professional policing.

The Authority has continued to make sustainable and business continuity efforts to ensure that the institution remains a going concern. 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 ICT equipment and training.

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

So far, the Authority has recorded 12 successful convictions of police officers, 3 of which have received the highest penalty of death sentence. Currently, the Authority has over 90 ongoing cases before the Courts against offending police officers.

To serve the public effectively, the Authority has established 8 regional offices in 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 2 additional regional offices, and is also exploring the option of deploying its services at the Huduma Centres across the country.

2. Environmental Performance

The Authority is guided by the Environmental Management and Co-ordination Act No. 8 of 1999 (EMCA). Most of its processes are automated through the robust Enterprise Content Management (ECM) system with connectivity to all the Authority's eight regional offices to maintain a paperless office. In addition, the Authority ensures safe disposal of waste by depositing all waste material including e-waste.

3. Employee Welfare

The Authority's recruitment process is guided by PSC HR guidelines and its internal Human Resources Policies and Procedures Manual. The basis of appointments and promotions is 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 women representation is above the statutory 30%. The Authority has also recruited 5 Persons with Disabilities (PWDs). The Authority also pays close attention to diversity and inclusivity through regular review of the staff complement to ensure the 2/3 gender rule is complied with across all cadres. Regional balance is also maintained and PWDs are accorded the opportunity for employment.

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

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staff car loan and mortgage through monthly check off deductions from the employee's payroll. In the current financial year, four employees were given loans for purchase of cars and houses. The scheme is being managed by the Cooperative bank of Kenya, and currently has a fund of Kshs. 24m. The Authority is making efforts to reach out to the National Assembly and National Treasury for enhancement of the Scheme's fund to benefit a large number of employees. The Authority also has a comprehensive staff medical scheme and a group life and WIBA insurance for its employees.

The Authority offers its employees with socio-psycho counselling services, particularly the investigators who attend crime scenes and postmortem examinations to manage stress and trauma associated with their work. The Authority has thus established a counselling unit with two counsellors who brief and debrief the officers before and after such strenuous and stressful activities.

The Authority made budget provisions for staff training and development and engaged development partners who funded the employee trainings particularly in the technical area of investigation, monitoring and inspections. The employees training needs were identified during the annual staff performance appraisal arising from the performance gaps on particular soft and technical skills noticed in the current job or for future career advancements. Officers undertaking self-sponsored courses were given study leaves to sit for their examinations for courses approved by the Authority as bearing relevance for their career growth and development. Coaching and mentorship is also embraced within the institution where new employees and interns are assigned mentors to guide them in performance of their duties.

The Authority has institutionalized a hybrid performance management system which integrates the Result Based Approach (Performance Monitoring and Evaluation Sub-System (PMESS) and Performance Appraisal Sub-System (PASS). This is anchored on Balance Score Card perspective with a view to cascading corporate strategic objectives to all performance levels. The Authority's strategic plan is cascaded to individual employees through individual annual work plans and at the close of the year the employee's performance is measured against the set targets in the individual annual work plan to determine progress. On appointment all new employees set target with their supervisors on reporting so as assist in monitoring their performance during their probationary service. The Authority also has guidelines on performance improvement plan to be applied in cases where there is unsatisfactory performance.

In section 13 of the IPOA Human Resource Policies and Procedures Manual, IPOA recognizes and commits itself to the achievement of the highest practical standards of healthy working environment at the workplace as required by Occupational Safety and Health Act, 2007 and other Labour Laws. The Authority has established a Safety, Health and Environment Committee and registered all its workplaces with the Directorate of Occupational Health and Safety. The Authority has also taken WIBA Plus (Group Personal Accident) Insurance Cover to guard against risks associated with occupational injuries, illnesses or fatalities. In addition, the Authority has installed first aid facilities in all its offices, and offered officers with training on first aid. The Authority has further installed fire-fighting equipment within all its offices, and trained fire marshals.

4. Market Place Practices

- a) *Responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors*

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The Authority ensures free and fair competition by adhering to the government procurement laws and procedures provided in the Public Procurement and Asset Disposal Act 2015 and Public Procurement and Asset Disposal Regulations 2020 as follows;

(i) All goods and services are procured openly, and contracts are awarded to the most responsive bidder
(ii) When using Request for Quotations (RFQ) procurement method, the Authority ensures suppliers in the prequalified and registered lists are rotated, as necessary, so that each supplier gets a chance to do business with the Authority

(iii) The Authority reserved 30% of the procurement budget for procurable goods and services to Youth, Women and People with Disability and report the same to PPRA as required under section 157 (12) & (13) of the public procurement and Asset Disposal Act, 2015

(iv) All suppliers tendering for goods and services at IPOA must complete and sign Tender Self Declaration Forms – SD1 & SD2, as required under Regulation 47 of Public Procurement Regulation 2020 to state that they (Suppliers) are not barred from participating in public procurement and that they will not engage in any corruption malpractices and

(v) Must all complete and sign the Tender Securing Declaration Form as required under Regulation 146 & 155(2) of the Public Procurement Regulations 2020, to confirm their commitment to the procurement entity and to adhere to the procurement laws and rules.

(vi) The Accounting Officer appoints Tender Opening & Tender Evaluation Committees for each procurement in total compliance to sections 78(1) and 46(1) of the public procurement and asset disposal Act 2015 to ensure tenders are processed as per the criteria specified in the tender documents and the procurement process is free and fair.

b) Responsible Supply chain and supplier relations - good business practices, treats its own suppliers responsibly by honoring contracts and respecting payment practices

The Authority maintains responsible supply chain and supplier relations by ensuring that procurement of goods and services is done in a fair, equitable, transparent, competitive and cost-effective manner as required by Article 227 (1) of the Constitution and also ensures that contracts are signed between the Authority and the suppliers after a complete procurement process has been conducted and executed as required without any delay.

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. The Authority maintains a cordial business relationship with all its suppliers and service providers, and engages them frequently to review performance and update on payments. For instance, where due to unavoidable circumstances the Authority is not able to pay within the agreed credit period for instance due to IFMIS challenges or delay in exchequer release by the National Treasury, the circumstances are made known to the suppliers. So far, the Authority has had no legal dispute with any of its suppliers since inception Authority's pending bills for the reporting period were 0.0067% of the approved budget compared to 5% allowed by the PFM Act.

c) Responsible marketing and advertisement - efforts to maintain ethical marketing practices

To ensure responsible marketing practices and to achieve value for money among other requirements, the Authority advertises its tenders in the print media and other dedicated state-owned portals to invite

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for bids from interested and qualified suppliers of various goods, works and services, as required under section 91 & 93 of the Public Procurement and Asset Disposal Act, 2015.

The Authority has also developed Communication and Outreach Departmental Work Processes and Procedures Manual, a Commissioning Policy and a Communication Strategy which are all geared towards ensuring that the Authority's communication, advertisement and branding efforts are done within ethical and lawful practices.

The Authority through its procurement departments conducts periodical market surveys to ensure goods, works and services are procured at the prevailing market rates. The prevailing markets rates/price are conducted through market surveys and also from Public Procurement Regulatory Authority (PPRA) market index.

d) Product stewardship - efforts to safeguard consumer rights and interests

The Authority has elaborate quality assurance strategies to ensure quality services are delivered to its clients and consumer rights and interests are protected and safeguarded. For instance, the accounting officer appointed inspection and acceptance committee pursuant to the provisions of section 48(1) of the Public Procurement and Asset Disposal Act 2015 to ensure that among other things the supplied goods conform to the required specifications and that the goods comply with the standards of Kenya Bureau of Standards (KEBS). The Authority also has a standing committee to ensure that the officers are compliant with requirements of Occupational, Safety and Health Act (OSHA) to safeguard the interest of staff and clients. All the Authority's employees have signed the oath of secrecy to protect confidential information and data that they come across in the course of their work.

5. Community Engagements

To enhance community engagements, the Authority has developed a robust communication and outreach strategy that seeks to empower the public with information and education about their rights as envisioned in the constitutional bill of rights. To date, IPOA has visited over 75% of the counties in Kenya promoting cordial police/public social relationships and professional policing practice through capacity building of police officers on responsible and lawful policing. During these engagements, IPOA gave out information, education and communication (IEC) materials for sustained messaging. The impact of these community social investment programmes has seen increased police professionalism, police accountability and responsible citizenry.

The Authority has established a counselling unit which offers free psycho-social services to the complainants who have gone through traumatic experiences in the hands of the police. This support assists the complainants in recovery. It also enables them to record quality statements to facilitate investigations.

During the period under review, the Authority participated in development of the Decision to Charge Guidelines. In addition, the Authority conducted participatory community outreach to educate the public and police officers on their policing rights and to collect public feedback for decision-making, policy formulation and to enhance operations.

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5. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in-charge of the Independent Policing Oversight Authority (IPOA) is responsible for the preparation and presentation of the Authority's financial statements, which give a true and fair view of the state of affairs of the Authority for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of IPOA entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Authority; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in-charge of IPOA accepts responsibility for the Authority's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Authority's financial statements give a true and fair view of the state of IPOA's transactions during the financial year ended June 30, 2021, and of the Authority's financial position as at that date. The Accounting Officer in-charge of the Independent Policing Oversight Authority further confirms the completeness of the accounting records maintained for the Authority, which have been relied upon in the preparation of the Authority's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the Financial Statements

The Authority's financial statements were approved and signed by the Accounting Officer on 21st September 2021


Elenna Haisko Harbale
Accounting Officer/Ag.CEO


Eunice Juma
Director Business Services (ICPAK Member No.8367)

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REPORT OF THE AUDITOR-GENERAL ON INDEPENDENT POLICING OVERSIGHT AUTHORITY FOR THE YEAR ENDED 30 JUNE, 2021

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 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 28 to 51, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2021

and summary statements of appropriation - recurrent, development and combined 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, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

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 in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There 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 of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2021

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2021



Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2021

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 ability of Independent Policing Oversight Authority 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 Authority 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 Independent Policing Oversight Authority to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


 CPA Nancy Gatungu, CBS
AUDITOR-GENERAL

Nairobi

11 January, 2022

Report of the Auditor-General on Independent Policing Oversight Authority for the year ended 30 June, 2021

INDEPENDENT POLICING OVERSIGHT AUTHORITY
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7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020/2021 Kshs.	2019/2020 Kshs.
RECEIPTS			
Proceeds from Domestic and Foreign grants	1	1,045,209	-
Exchequer releases	2	775,021,985	787,702,347
TOTAL RECEIPTS		776,067,194	787,702,347
PAYMENTS			
Compensation of employees	3	487,897,590	448,248,206
Use of goods and services	4	249,683,031	259,467,883
Social security benefits	5	11,226,328	6,068,532
Acquisition of assets	6	26,144,508	72,625,112
TOTAL PAYMENTS		774,951,457	786,409,733
SURPLUS/(DEFICIT)		1,115,737	1,292,614

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

The financial statements were approved on 21st September 2021 and signed by:


 Elenta Halako Harbale
 Accounting Officer/Ag.CEO


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

INDEPENDENT POLICING OVERSIGHT AUTHORITY
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8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020/2021 Kshs.	2019/2020 Kshs.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank balances	7	6,128,978	30,571,412
Total Cash and Cash Equivalents		6,128,978	30,571,412
Accounts Receivable	8	1,000,000	-
TOTAL FINANCIAL ASSETS		7,128,978	30,571,412
LESS: FINANCIAL LIABILITIES			
Accounts payables			
Deposits-Third party payments	9	6,013,241	5,278,798
Staff car loan and Mortgages		-	24,000,000
NET FINANCIAL ASSETS		1,115,737	1,292,614
REPRESENTED BY:			
Fund balance brought forward	10	1,292,614	15,304,651
Adjusted for: Returns to Eschequer	11	(1,292,614)	(15,304,651)
Surplus/(Deficit) for the year*		1,115,737	1,292,614
NET FINANCIAL POSITION		1,115,737	1,292,614

*An amount of Kshs. 1,115,737 being the unutilized funds during the year was returned to the exchequer after the end of the financial year.

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

The financial statements were approved on 21st September 2021 and signed by:


Elenna Hialake Harbale
Accounting Officer/Ag.CEO


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

INDEPENDENT POLICING OVERSIGHT AUTHORITY

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9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2021

	Notes	2020/2021 Kshs.	2019/2020 Kshs.
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	1,045,209	-
Exchequer releases from the National Treasury	2	775,021,985	787,702,347
Total Receipts for operating income		776,067,194	787,702,347
Payments for operating expenses			
Compensation of employees	3	(487,897,590)	(448,248,206)
Use of goods and services	4	(249,683,031)	(259,467,883)
Social Security Benefits	5	(11,226,328)	(6,668,552)
Adjusted for:			
Changes in receivables		(1000,000)	-
Changes in accounts payables		(23,265,557)	-
Returns to Exchequer		(1,292,614)	(15,304,651)
Net cash flow from operating activities		1,702,074	58,613,075
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of assets	6	(26,144,508)	(72,625,112)
Net cash flows from investing activities		(26,144,508)	(72,625,112)
CASH FLOW FROM BORROWING ACTIVITIES			
Domestic currency/domestic deposits (A/cs payable)		-	25,649,360
Net cash flow from financing activities		-	25,649,360
NET INCREASE IN CASH & CASH EQUIVALENT		(24,442,434)	11,637,323
Cash and cash equivalent at BEGINNING of the year		30,571,412	18,934,089
Cash and cash equivalent at END of the year		6,128,978	30,571,412

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21st September 2021 and signed by:


Elenna Maithe Hiftale
Accounting Officer/Ag.CEO


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

INDEPENDENT POLICING OVERSIGHT AUTHORITY

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**10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT
COMBINED**

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 = a - d	f = d/c %
RECEIPTS						
Exchequer releases from the National Treasury	862,628,000	(74,900,000)	787,728,000	775,021,985	12,706,015	98%
Proceeds from Domestic and Foreign Grants	1,045,209	-	1,045,209	1,045,200	-	100%
TOTAL RECEIPTS	863,673,209	(74,900,000)	788,773,209	776,067,194	13,706,015	98%
PAYMENTS						
Compensation of employees	499,370,000	(10,400,000)	488,970,000	487,897,590	1,072,410	100%
Use of goods and services	302,153,209	(41,963,465)	260,189,744	249,683,031	10,506,713	96%
Social security benefits	15,000,000	(3,773,000)	11,227,000	11,226,328	672	100%
Acquisition of assets	47,150,000	(18,763,535)	28,386,465	26,144,508	2,241,957	92%
TOTALS PAYMENTS	863,673,209	(74,900,000)	788,773,209	774,951,457	13,821,752	98%

Notes

- a) IPOA had no AIA during the reporting period.
- b) The Authority's overall absorption rate was 98%. There was no significant underutilization of the budget (below 90%)

The changes of Kshs. 74,900,000 between the original budget and the final budget resulted from budget cuts in the budget Supplementary Estimates 1 and 11.

The financial statements were approved on 21st September 2021 and signed by:


Elens Malake Harbale
Accounting Officer/Ag.CEO


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

INDEPENDENT POLICING OVERSIGHT AUTHORITY

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For the year ended June 30, 2021

II. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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 from the National Treasury	862,628,000	(74,900,000)	787,728,000	775,021,985	12,706,015	98%
Proceeds from Domestic and Foreign Grants	1,045,209	-	1,045,209	1,045,209	-	100%
TOTAL RECEIPTS	863,673,209	(74,900,000)	788,773,209	776,067,194	12,706,015	98%
PAYMENTS						
Compensation of employees	499,370,000	(10,400,000)	488,970,000	487,897,590	1,072,410	100%
Use of goods and services	302,153,209	(41,963,465)	260,189,744	249,683,031	10,506,713	96%
Social security benefits	15,000,000	(3,773,000)	11,227,000	11,226,328	672	100%
Acquisition of assets	47,150,000	(18,763,535)	28,386,465	26,144,508	2,241,957	92%
TOTALS PAYMENTS	863,673,209	(74,900,000)	788,773,209	774,951,457	13,821,752	98%
Surplus/(Deficit)	-	-	-	1,115,737		

Notes:

- (a) IPOA did not have AIA during the reporting period.
- (b) The Authority's overall budget absorption rate was 98% and there was no significant underutilization of below 90%.

The changes of Kshs. 74,900,000 between the original budget and the final budget resulted from budget cuts in the budget Supplementary Estimates I and II.

The financial statements were approved on 21st September 2021 and signed by:


Elena Hafake Harbale
Accounting Officer/Ag.CEO


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

INDEPENDENT POLICING OVERSIGHT AUTHORITY

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12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1: Policing Oversight Services					
Sub-Programme 1: Policing Oversight Services	863,673,209	(74,900,000)	788,773,209	774,951,457	13,821,752
Total	863,673,209	(74,900,000)	788,773,209	774,951,457	13,821,752

Notes:

- The Authority has only one Programme - Policing Oversight Services.
- The Authority's original approved GOK budget was Kshs. 862,628,000. However, the budget was revised downwards by Kshs. 74,900,000 to Kshs. 787,728,000 during Supplementary Estimates I & II.
- During the financial year, the Authority received Kshs. 1,045,209 from the Danish Institute of Human Rights for daily subsistence allowance of officers attending the specialized training on witness empowerment.
- The Overall revised budget for the Authority inclusive of foreign grants was Kshs. 788,773,209.
- The total expenditure during the period amounted to Kshs. 774,951,457 and only Kshs. 13,821,752 (2% of the total revised budget) was not utilised due to delay in procurement of stationery and equipment's for office use.

The financial statements were approved on 21st September 2021 and signed


Elena Halake Harbale
Accounting Officer/Ag.CEO


Eunice Juma
Director Business Services (ICPAK Member No.8367)

INDEPENDENT POLICING OVERSIGHT AUTHORITY
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14. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the **Independent Policing Oversight Authority (IPOA)**. The financial statements encompass the entity as specified under section 81 of the PFM Act 2012.

The Authority did not implement any development projects during the reporting period.

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 to all years presented.

a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(ii) External Assistance

The Authority received external assistance through grants from multilateral and bilateral development partners.

The Authority recognises grants and loans 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.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criterion is applied for loans received in the form of a direct payment.

During the year ended 30th June 2021, there were no instances of non-compliance with the terms and conditions which have resulted in cancellation of external assistance.

(iii) Other receipts

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

b) Recognition of payments:

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

(i) Compensation of employees

Salaries and wages, allowances, statutory contributions for employees are recognized in the period when 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) Repayments of borrowing (Principal Amount)

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

5. 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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

determined, the Authority includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Third Party Payments

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

7. 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) Restriction on Cash:

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

Amounts maintained in the deposit bank account are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Kshs. 6,013,241 compared to Kshs. 5,278,798 in prior period as indicated on note 7. The other restriction on cash during the year was IPOA staff car loan and mortgage fund amounting to Kshs. 21,599,520 held at Co-operative Bank of Kenya.

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending bills

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

INDEPENDENT POLICING OVERSIGHT AUTHORITY

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The Authority's budget was approved by parliament in June 2020 for the period 1st July 2020 to 30th June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: (i) restating the comparative amounts for prior period(s) presented in which the error occurred; or (ii) if the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, there were no material errors corrected.

15. Related Party Transactions

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

16. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

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 year.

INDEPENDENT POLICING OVERSIGHT AUTHORITY
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15. NOTES TO THE FINANCIAL STATEMENTS

1. Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2020-2021	2019-2020
				Kshs	Kshs
Grants Received from Multilateral Donors (International Organizations)					
Danish Institute of Human rights	04/02/2021	-	-	1,045,209	-
Total			-	1,045,209	-

2. Exchequer Releases

	2020/2021	2019/2020
	Kshs.	Kshs.
Total Exchequer Releases for Quarter 1	224,967,665	194,588,115
Total Exchequer Releases for Quarter 2	185,632,170	160,838,052
Total Exchequer Releases for Quarter 3	158,890,481	222,016,368
Total Exchequer Releases for Quarter 4	205,531,669	210,258,912
Total	775,021,985	787,702,347

The initial budgeted exchequer was Kshs, 862,628,000. However, it was reduced downwards by Kshs. 74,900,000 in supplementary estimates I & II to Kshs. 787,728,000 and the actual exchequer received during the financial year amounted to Kshs. 775,021,985. The difference of Kshs. 13,845,639 was not requisitioned from exchequer due to controlled access of the budget lines and early closure of the e-procurement module.

The exchequer releases in the FY 2020/21 reduced by Kshs. 12,680,362 compared to FY 2019/20 due to a decrease in budget. The approved budget in the FY 2020/21 was Kshs. 819,933,966 compared to Kshs. 787,728,000 in FY 2019/20.

3. Compensation of Employees

	2020-2021	2019-2020
	Kshs	Kshs
Basic salaries of permanent employees	331,092,907	284,492,985
Basic wages of temporary employees	2,633,660	878,633
Personal allowances paid as part of salary	106,151,277	160,437,123
Employer Contributions Compulsory National Social Security Schemes	1,124,800	1,039,800
Employer Contributions Compulsory national health insurance schemes	4,482,600	4,144,200
Staff Pension and other social security contribution	42,412,346	37,255,465
Total	487,897,590	448,248,206

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NOTES TO THE FINANCIAL STATEMENTS(Continued)

Expenditure on compensation of employees increased by Kshs. 39,649,384 in FY 2020/21 due to annual salary increment and personnel emoluments for additional drivers on secondment from the Ministry of Interior, recruitment for replacement of technical officers who exited the Authority.

4. Use of Goods and Services

	2020/21	2019/2020
	Kshs.	Kshs.
Utilities	1,295,102	706,342
Communication, supplies and services	12,214,208	8,934,514
Domestic travel and subsistence	29,012,748	29,137,063
Foreign travel and subsistence	-	1,977,006
Printing, advertising/inform supplies & services	3,191,140	7,284,813
Rentals of produced assets	68,494,029	73,405,020
Training expenses	2,606,446	3,514,200
Hospitality supplies and Services	6,990,718	12,209,036
Insurance costs	74,284,740	58,538,353
Office and general supplies and services	5,113,614	8,689,712
Other operating expenses	26,779,929	33,187,884
Routine maintenance – motor vehicles	10,428,717	8,210,707
Fuel oil and lubricants	7,805,359	9,916,477
Routine maintenance – other assets	1,468,261	3,756,150
Total	249,683,031	259,467,983

Included in FY 2020-21 Domestic travel and subsistence allowance expenditure is Kshs. 1,045,209 donations from the Danish Institute of Human Rights. The funds were utilized to pay per diems for officers attending the specialized training on witness empowerment.

5. Social Security Benefits

	2020/21	2019/2020
		Kshs.
Government pension and retirement benefits -Gratuity	11,226,328	6,068,532
Total	11,226,328	6,068,532

The social security benefits indicated above is gratuity paid to officers in Grade 1-3 whose contracts expired and were due for renewal and those who exited before expiry of their contracts. In FY 2020-21 and FY2019-20 we paid four and three officers respectively.

INDEPENDENT POLICING OVERSIGHT AUTHORITY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. Acquisition of Assets

Non -Financial Assets	2020-2021	2019-2020
	Kshs	Kshs
Refurbishment of Buildings	25,128,888	1,455,000
Purchase of Motor Vehicles and Other Transport Equipment	-	46,626,000
Purchase of Office Furniture and General Equipment	1,015,620	494,000
Purchase of Specialized Plant, Equipment and Machinery	-	50,112
Sub-total	26,144,508	48,625,112
Financial Assets		
Housing Loans to Public Servants (Staff car loan & Mortgages)	-	24,000,000
Sub-total	-	24,000,000
Total	26,144,508	72,625,112

In FY 2020/21, the Authority paid Kshs. 25Million for the ongoing refurbishment of IPOA regional offices in Nakuru and Eldoret offices.

In the prior year, the cost of acquisition of assets was higher compared to the current financial year by Kshs. 46,480,604. We procured five motor vehicles out of which three were for the commissioners and two for operations in the regional offices. Also, the Authority operationalised the staff car loan and mortgage with a seed capital of Kshs.24Million.

7. At Bank Accounts

Name of Bank, Account No. & currency	Amount in Bank account currency	Type of Account	2020/21	2019/2020
			Kshs.	Kshs.
Central Bank of Kenya, Account No. 1000181559	Kshs.	Recurrent	115,737	1,292,614
Central Bank of Kenya 165, Account No. 1000182717	Kshs.	CBK165	-	-
Central Bank of Kenya, Account No. 1000182393	Kshs.	Deposit	6,013,241	5,278,798
National Bank of Kenya, Account No. 001094661400	Kshs.	Current	-	-
Co-operative Bank of Kenya, Account No.01141865999900*	Kshs.	Fund	-	24,000,000
Total	Kshs.		6,128,978	30,571,412

7 B: Cash in Hand

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. Accounts Receivable

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Salary advances	1,000,000	-
Total	1,000,000	-

Include a breakdown of the outstanding advances

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
<i>Hon. John Muriithi Waigonyo</i>	26/11/2020	500,000	-	500,000
<i>Dr. Jonathan Lodumpui</i>	03/12/2020	500,000	-	500,000
Total		1,000,000		1,000,000

9. Accounts Payable

<i>Description</i>	2020/2021	2019/2020
	Kshs.	Kshs.
Retention – Office Refurbishment	5,203,441	4,713,598
Deposits – IPOA Staff Welfare	809,800	565,200
Staff Mortgage and Car Loans Scheme	-	24,000,000
Total	6,013,241	29,278,798

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

10. Fund Balance Brought Forward

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Bank accounts	30,571,412	18,934,089
Accounts Receivables	-	-
Accounts Payables	(29,278,798)	(3,629,438)
Total	1,292,614	15,304,651

INDEPENDENT POLICING OVERSIGHT AUTHORITY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. Prior Year Adjustments

Description	2020/21	2019/2020
	Kshs.	Kshs.
Adjustments on bank account balances	1,292,614	15,304,651

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 Receivable

	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	-	-
Receivables as at 30 th June 2021 (b)	1,000,000	-
Increase/ Decrease in Receivables (c)=(b-a)	(1,000,000)	-

13. Increase/ (Decrease) in Accounts Payable

	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July 2020	29,278,798	3,629,438
Payables as at 30 th June 2021	6,013,241	29,278,798
Increase/ (Decrease) in payables	(23,265,557)	25,649,360

14. Related Party Disclosures

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

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

- (i) Key management personnel that include the Commissioners, Accounting Officer and directors.
- (ii) Other Ministries Departments and Agencies and Development Projects;
- (iii) County Governments; and
- (iv) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2020-2021	2019-2020
	Kshs	Kshs
Key Management Compensation		
Key Management Salaries (CEO & Directors)	25,383,479	25,564,610
Board Salaries	63,782,286	63,782,256
Total Key Management Compensation	89,167,735	89,346,866

INDEPENDENT POLICING OVERSIGHT AUTHORITY
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For the year ended June 30, 2021
NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. Other Important Disclosures

15.1: Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings-Office partitioning project	1,737,430	-	1,737,430	-
Supply of goods	270,640	-	270,640	-
Supply of services	2,628,410	526,725	2,628,410	526,725
Total	4,636,480	526,725	4,636,480	526,725

15.2: Pending Staff Payables (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Others	-	23,887	-	23,887
Total	-	23,887	-	23,887

15.3: External Assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received in cash from Danish Institute of Human Rights	1,045,209	-
Total	1,045,209	-

15.4: Purpose and Use of External Assistance

	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Use of goods and services-Witness empowerment training	1,045,209	-
Total	1,045,209	-

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PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S RECOMMENDATIONS

The Authority did not have any matter arising from the external audit of the 2019/20 financial year.

Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Key Point pursuant to resolve the issue	Status: (Resolved / Not Resolved)	Time frame:
Other Matter	As disclosed in Note 12.1 to the financial statements, Independent Policing Oversight Authority had Pending bills totalling Kshs. 4,636,480 as at 30 th June 2020 which were not settled during the year but were instead carried forward to the financial year 2020/2021. Failure to settle bills during the year to which they relate adversely affects the provisions of the subsequent year to which they have to be charged.	All the pending bills carried forward to the financial year 2020/2021 have been settled	Director Business Services	Resolved	September - October 2020


 Eleni Eshiko Harbale
 Accounting Officer/Ag.CEO


 Eunice Juana
 Director Business Services (ICPAK Member No.0567)

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ANNEXURES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
	A	B	C	d=a-c		
Supply of services						
Toyota Kenya Limited	36,700	23/12/2020	-	36,700	-	Routine Service to GKB139E
Toyota Kenya Limited	106,900	11/05/2021	-	106,900	-	Routine Service to GKB887S
Isuzu East Africa Limited	34,003	12/05/2021	-	34,003	-	Routine Service to GKB878S
Isuzu East Africa Limited	36,001	13/05/2021	-	36,001	-	Routine Service to GKB593V
River cross Tracking Limited	509,264	13/05/2021	417,700	91,564	-	Car tracking services-Annual access fee
Isuzu East Africa Limited	68,702	28/05/2021	-	68,702	-	Routine Service to GKB877S
Toyota Kenya Limited	12,200	02/06/2021	-	12,200	-	Routine Service to GKB760D
Toyota Kenya Limited	12,966	07/06/2021	-	12,966	-	Routine Service to GKB759D
Toyota Kenya Limited	80,083	08/06/2021	-	80,083	-	Routine Service to GKB425D
Toyota Kenya Limited	22,371	11/06/2021	-	22,371	-	Routine Service to GKB429D
Toyota Kenya Limited	15,100	22/06/2021	-	15,100	-	Routine Service to GKB900D
Grand Total	934,290		417,700	516,590		

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ANNEX 1 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
		a	b	c	d = a-c		
Others							
I. Dennis Ruttojob	6	23,887	30/06/2021	-	23,887	-	Overst of cash surrendered
Grand Total		23,887			23,887		

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ANNEX J – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost at Cost of 2019/20	Depreciation during the Year (Kshs)	Disposals during the year (Kshs)	Transfers (in/out) during the year	Historical Cost at 2020/2021
Office refurbishment (2 nd , 3 rd and 4 th Floors, ACK Garden Annex, 1 st Ngong Avenue, Nairobi, and regional offices)	109,810,494	25,128,888	-	-	134,939,382
Motor vehicles	195,954,980	-	-	-	195,954,980
Office equipment, furniture and fittings	44,432,957	1,015,620	-	-	45,448,577
ICT equipment, software and other ICT assets	11,907,185	-	-	-	11,907,185
Total	362,105,616	26,144,508	-	-	388,250,124

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ANNEX 4- IPOA STAFF MORTGAGE AND CAR LOAN SCHEME

The Authority operates a staff mortgage and Car Loan Scheme for all its employees from June 2020. The scheme is administered by Cooperative Bank of Kenya.

In the FY 2019/20 the Authority was allocated Kshs. 24m for Staff Mortgage and Car Loan Scheme and followed due procurement process to award the tender for provision of IPOA staff mortgage and car loan scheme to Cooperative Bank of Kenya limited and opened a scheme account with Co-operative house Branch Nairobi, where it transferred the seed capital of Kshs. 24 million. There was no loan issued in this financial year and as at 30th June 2020 the scheme account balance was Kshs.24 million.

In the FY 2020/21 the Authority issued loans amounting to Kshs. 2.4 million to two staff members and incurred bank charges of Kshs.480 leaving a balance of Kshs. 21,599,520 as at 30th June 2021. These transactions are not reflected in the financial statements because the financial statements are prepared using IPSAS Cash Accounting Policy while the IPOA staff mortgage and car loan scheme balance is held in lien for staff and is recognized on accrual basis.

Below is a disclosure of the IPOA Staff Mortgage and Car Loan Scheme the transactions during the reporting period,

Statement of Financial Performances for the year ended 30th June 2021

	Notes	2020/2021	2019-20
		Kshs.	Kshs.
Revenue from exchange Transaction			
Interest Income	1	42,905	-
Total Revenue		42,905	-
Expenses			
Fund administration expenses	2	21,452	-
General expenses	3	480	-
Total Expenses		21,932	-
Surplus/(Deficit) for the period		20,973	-

INDEPENDENT POLICING OVERSIGHT AUTHORITY
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 Statement of Financial Position as at 30th June 2021

	Notes	2020/2021	2019-20
		Kshs.	Kshs.
Current Assets			
Cash and Cash Equivalents	4	21,599,520	24,000,000
Current portion of long-term receivables exchange transaction	5	162,270	-
		21,761,790	24,000,000
Non-Current Assets			
Long term receivables from exchange transaction	5	2,259,183	-
Total Assets		24,020,973	24,000,000
Liabilities			
Current Liabilities		-	-
Non- Current Liabilities		-	-
Total Liabilities		-	-
Net Assets		24,020,973	24,000,000
Equity and Capital Reserves:			
Revolving Fund b/f		24,000,000	-
Exchequer transfers		-	24,000,000
Surplus/(Deficit)		20,973	-
Total Equity and Capital Reserves		24,020,973	24,000,000

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Notes to Annex 4

1. Interest Income

Description	FY 2020/21	FY 2019/20
Interest income from Staff car Loan (Note 2)	42,905	-
Total	42,905	-

Detailed Analysis of Interest Income from staff car Loan

Month	Interest due 6% of Principal	Interest Paid	Outstanding Interest Due to IPOA
		Kshs	Kshs
Loanee 1			
Mar-21	6,904	6,904	-
Apr-21	6,924	6,924	-
May-21	7,126	7,126	-
Jun-21	6,674	-	6,674
Sub- Total Loanee 1	27,628	20,955	6,674
Loanee 2			
Mar-21	986	986	-
Apr-21	4,840	4,840	-
May-21	4,866	4,866	-
Jun-21	4,584	-	4,584
Sub- Total Loanee 2	15,276	10,692	4,584
Grand Total Loan 1 & 2	42,905	31,647	11,258

2. Fund administration expenses

Description	FY 2020/21	FY 2019/20
Funds administration costs (half of the loan interest income is due to Cooperative bank)	21,452	-
Total	21,452	-

3. General expenses

Description	FY 2020/21	FY 2019/20
Bank charges	480	-
Total	480	-

4. Cash and cash equivalent

Description	FY 2020/21	FY 2019/20
IPOA Staff Mortgage and Car Loan Scheme Account	21,599,520	24,000,000
Total	21,599,520	24,000,000

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4. Cash and cash equivalent

Description	FY 2020/21	FY 2019/20
IPOA Staff Mortgage and Car Loan Scheme Account	21,599,520	24,000,000
Total	21,599,520	24,000,000

5. Receivables from exchange transactions

Description	FY 2020/ 21	FY 2019/ 20
	Kshs	Kshs
Current Receivables		
Interest Receivable (Note 1&2)	21,453	-
Current loan repayments due	140,817	-
Total Current Receivables	162,270	-
Non-Current Receivables		
Long term loan repayments due	2,259,183	-
Total Current Receivables	2,259,183	-
Total Receivables from exchange transactions	2,421,453	-

Detail analysis of Receivables from exchange transactions

Name of Officer or Institution	Date Loan was issued	Amount issued	Amount Repaid	Balance
		Kshs	Kshs	Kshs
Mercy Thaura	26/02/2021	1,400,000	60,243	1,339,757
Francis Kjei	19/03/2021	1,000,000	80,574	919,426
Total		2,400,000	140,817	2,259,183

IPOA REPORTS

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annual-reports/](https://www.ipoa.go.ke/annual-reports/)

Waweza kuandikisha lalamishi lako dhidi ya utendakazi wa polisi kwa IPOA bila malipo kupitia nambari 1559

Au kwa kutuma barua pepe kwa: complaints@ipoa.go.ke

* Huduma huu unapatikana kuanzia saa mbili asubuhi hadi saa kumi na moja jioni Jumatatu hadi Ijumaa.



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