



Independent Policing
Oversight Authority

ANNUAL REPORT AND FINANCIAL STATEMENTS

JULY 2013 TO JUNE 2014

Submitted to the Cabinet Secretary, Ministry of Interior and Coordination of
the National Government for onward transmission to the National Assembly
in accordance with Section 38 of IPOA Act.





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LIST OF ABBREVIATIONS AND ACRONYMS

APCOF	African Policing Civilian Oversight Forum
CAJ	Commission on Administration of Justice
CEO	Chief Executive Officer
CIC	Case Intake Committee
EACC	Ethics and Anti-Corruption Commission
NGEC	National Gender and Equality Commission
FBI	Federal Bureau of Investigation
IAU	Internal Affairs Unit
ICT	Information Communication and Technology
IG	Inspector General
IFMIS	Integrated Financial Management Information System
IPOA	Independent Policing Oversight Authority
KENAO	Kenya National Audit Office
KNCHR	Kenya National Commission on Human Rights
MOU	Memorandum of Understanding
MTEF	Medium Term Expenditure Framework
NLC	National Land Commission
NPS	National Police Service
NPSC	National Police Service Commission
ODPP	Office of the Director of Public Prosecution
UNODC	United Nations Office on Drugs and Crime
US	United States
WPA	Witness Protection Agency

CHAIRPERSON'S STATEMENT

On behalf of the Board and Management, I am pleased to present IPOA's Annual Report for the financial year ended 30th June 2014. This is the Authority's 2nd Annual Report since commencing operations in July 2012. The year under review was characterised by an increased level of activities compared to the previous year. The Authority continued to pursue its statutory objective of ensuring police professionalism and accountability. Even with limited resources and staff capacity, the Authority stepped up implementation of its mandate and functions.



A total of 860 complaints against police actions were received during the year. Twenty six investigation cases were finalized out of which 2 were submitted to the Office of the Director of Public Prosecutions. The cases were ongoing before the Court by the close of the year. Due to staff capacity limitations, some of the cases were still pending investigations by the end of the financial year.

The Authority inspected 40 police premises upon which recommendations were made to the Officers in Charge of Stations for action within agreed timelines. Further, the Authority monitored 4 police operations, key among them the 'Operation Usalama Watch' whose aim according to the NPS was to curb the rising spate of terrorist attacks in the country. Recommendations were made and presented to the Inspector General of Police to address identified areas of concern observed during the operation. The Authority will continue to monitor the implementation of the recommendations aimed at improving policing services rendered to the public by police.

During the financial year, IPOA was initially allocated Kshs. 153.9m, which was later increased by Kshs. 59.1m and Kshs. 66.7m during Budget Supplementary I and II respectively, bringing the total allocation to Kshs. 279.7m as compared to Kshs. 246m allocated during the previous year.

On institutional strengthening, the Authority recruited 69 employees during the period. 20 were investigators and 11 were complaint management officers. The Authority also recruited the Chief Executive Officer in addition to other senior management staff. Additionally, the Authority developed its 4-year Strategic Plan 2014-2018, whose launch arrangements were underway by close of the year. This Plan informed the development of the Authority's annual work plan for the 2014/15 financial year. The Authority also commenced development of relevant operational manuals and Regulations to guide the implementation of its mandate. The Authority moved to its new offices at ACK Bishops Annex on Ngong Road.

Despite the efforts and successes recorded to date, the Authority remains grossly underfunded for full implementation of its mandate. Funding has remained a major impediment, and the Authority hopes that additional resources will be allocated to enable IPOA realize full implementation of its mandate. The Authority has also continued to face challenges in its investigations especially due to suspicion by the police.

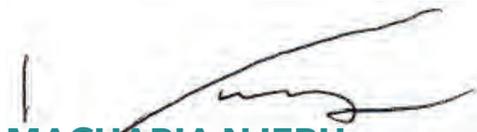
The Authority is committed towards fulfilling its mandate, and looks forward to implementing

its functions in a transparent, objective and fair manner. The Authority will continue cooperating with the National Police Service and all related agencies and stakeholders in carrying out its work. It is for this reason that, during the period, the Authority engaged the WPA, ODPP, and EACC towards entering into MOUs aimed at establishing formal working relationships of mutual interest. Towards execution of its mandate, the Authority continued to participate in the police reforms steering committee, membership consists NPS, NPSC, IPOA and the Ministry of Interior and Coordination of National Government.

On behalf of the Board, I would like to express our appreciation to all our development partners for the support extended to the Authority during the year. We are particularly thankful to UNODC for their continued support and especially towards the development and launch of the Strategic Plan, and various other technical support. We would also like to register our appreciation to the US Government for the support in training our staff and donation of forensic and other investigation equipment. Thanks to APCOF for the training opportunities during the period. The Authority will continue working closely with existing development partners, and will seek new partners as part of its resource mobilization strategy.

I would like to recognize the Board members for their steadfast commitment, diligence, teamwork and invaluable contribution during the year. As a Board, we remain faithful and committed to our mandate.

Finally, I thank the entire staff for their hard work, dedication and commitment to duty throughout the year.



MACHARIA NJERU,

**Chairman,
Independent Policing Oversight Authority**

MESSAGE FROM THE CEO/SECRETARY

The ultimate impact of IPOA is to contribute towards restored public trust and confidence in the National Police Service. In this regard, the achievements realized during the year as presented in this report are an indication of steps undertaken by the Authority towards realization of its mandate. We are confident and optimistic that the Authority will continue to make strides towards realizing its vision and mission. The public and members of the police service are building confidence in IPOA from the current level of response in lodging their complaints with the Authority. However, there is need for sustained public awareness for IPOA's mandate across the country.



One of the Authority's milestones during the year was the development of the four-year Strategic Plan. During the four-year implementation period, the Authority plans to achieve the following strategic objectives: a) compliance by Police to human rights; c) restored public confidence and trust in police; c) improved detention facilities and police premises; d) a functional Internal Affairs Unit (IAU); and e) a model institution on policing oversight in Africa. The Plan incorporates a Results-Based Framework that will guide the monitoring and evaluation of the Authority's performance on a regular basis. The framework will also assist in setting and measuring of standards, documenting of lessons learned for further improvement. In order to achieve the stipulated outcomes, there will be urgent need for allocation of adequate resources, and building of staff capacity.

In conclusion, I would like to thank the Board, management and staff for the work done during the last two years, laying a firm foundation on which the Authority will continue to build as it executes its functions in the coming years.

DR. JOEL MABONGA

Chief Executive Officer

EXECUTIVE SUMMARY

During the 2013/14 financial year, the Authority received a total of 860 complaints out of which 516 (60%) were within and 344 (40%) outside IPOA's mandate. As reported in the previous annual report, a large portion of the public still does not understand fully the Authority's mandate. This is indeed the reason why 40% of the complaints received during the period were outside the Authority's mandate. There is therefore need to roll out a public awareness and outreach programme across the country. Of the 860 complaints received, 539 were from the public, 86 from police officers, 88 from state actors and 147 from non-state actors. On nature of complaints received, 320 related to inordinate delays or misuse of office, 50 on deaths, 176 on harassment by police, 96 on promotions/dismissals, 66 on assaults, 6 on sexual offences and 60 on serious injuries. The Authority received 116 death notifications from the police. Whereas, the IPOA Act requires the police to submit such notifications within 24 hours of their occurrence, a large number of the received cases were submitted beyond the prescribed period.

During the period, the Authority completed investigations on 26 cases, 69 were under full investigations, 7 were under preliminary investigations and 179 cases awaited commencement of investigations. Out of the 26 completed investigations, two were forwarded to ODPP while three were in the process of being reviewed for appropriate recommendation to ODPP. However, at the close of the year, there was a large number of pending cases due to inadequate staff capacity and budgetary constraints.

On Inspection and monitoring of police premises and operations, 40 police premises were inspected across the country while four police operations were monitored. The assessment of the conditions of the police premises and police operations against the acceptable standards revealed areas of concern that required urgent attention and action by NPS. For instance, only 45% of the 28 detention facilities, 12% of the 40 police buildings and 8% of staff housing met acceptable standards. It is worth noting that overall, the police staff housing is in deplorable and degrading conditions, and thus unsuitable for human habitation. The Authority made a range of recommendations to address these shortcomings. Housing for the police remains a critical area that requires attention.

The Authority continued to embrace stakeholder and partnership engagement during the year. IPOA joined the Referral Partners network, an initiative convened by KNCHR aimed at ensuring complaints are managed effectively. In addition, an MOU with WPA was concluded and processes on development of MOUs with NPS, EACC and the ODPP were commenced.

The Authority launched its four year Strategic Plan 2014-2018. The strategic plan sets out the strategic direction, implementation focus, resources required and forms the basis for developing a performance management framework.

During the 2013/14 financial year, the Authority was allocated Kshs. 279m. This was after allocation of additional funds in two supplementary budgets.

Despite the gains made during the first two years of operations, the Authority has continued to experience financial challenges due to inadequate funding. This has adversely affected the Authority's operations, particularly investigations, inspection and monitoring activities. Also, due to the increased level of activity, the Authority requires facilitative equipment such as computers, laptops, servers, and additional motor vehicles. The Authority is hopeful that

its annual budgetary allocations will be increased during the subsequent periods to enable it realize its mandate. Additionally, inadequate investigative capacity has also hampered uptake of emerging cases thus resulting in a large number of pending investigation cases. Subject to budget availability, the Authority requires to strengthen its investigative capacity by hiring additional investigators. Inadequate operational resources have also hindered the Authority to devolve its services to the counties.

1.0 INTRODUCTION

On 18 November 2011 through IPOA Act No. 35 of 2011, the Independent Policing Oversight Authority was established as part of policing oversight institutions. A strategic plan 2014-2018 was developed and key outcomes are stipulated therein:

- i. Compliance by Police to human rights;
- ii. Restored public confidence and trust in police;
- iii. Improved detention facilities and Police premises;
- iv. A functional Internal Affairs Unit (IAU);
- v. A model institution on Policing oversight in Africa;

The Authority will achieve the above outcomes through principle functions as stipulated in section 6 of IPOA Act No. 35 of 2011 namely:

- 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 NPS;
- 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.

The Authority is governed by a Board with the support of management and staff. Board and Key Management members during the year are as below:

Board Members:

IPOA Board had the following eight board members, who provided oversight for the proper performance of the Authority’s functions during the year:



*Mr. Macharia Njeru
Chairman*



*Ms. Jedidah Ntoyai
Vice Chair*



*Mr. Tom Kagwe
Member*



*Ms. Fatuma Saman
Member*



*Ms. Grace Madoka
Member*



*Ms. Rose Bala
Member*



*Mr. Vincent K. Kiptoo
Member*



*Ms. Njeri Onyango
Member*



*Ms. Kagwiria Mbogori
Ex-officio Member*

Management team

The key management personnel who held office during the financial year ended 30th June 2014 were:

	Name	Designation
1	Dr. Joel Mabonga	Chief Executive Officer/Board Secretary
2	Mr. Maina Njoroge	Director, Business Services
3	Mr. James Olola	Director, Complaints and Legal Services
4	Lt. Col. Hared Hassan (Rtd)	Director, Inspection and Monitoring
5	Ms. Njeri Waithaka	Ag. Director, Investigations
6	Mr. Fernando Wangila	Head, ICT
7	Ms. Irene Muasya	Head, Risk and Audit
8	Ms. Gladys Some-Mwangi	Head, Communications & Outreach
9	Ms. Rhoda Wairioko	Head, Human Capital
10	Mr. James Chemiati	Head, Security Services
11	Ms. Janice Miso	Head, Complaints management

About this Annual Report

Section 38 of IPOA Act requires the Authority to prepare and submit an annual report every financial year. This is the Authority's 2nd annual report covering the period 1st July 2013 to 30th June 2014. The report covers performance progress as well as audited financial statements.

2.0 PERFORMANCE STATUS

During the year, the Authority made sturdy progress in receiving and processing of complaints and conducting investigations. Further, inspections of police premises and monitoring police operations were undertaken. The performance status in various areas of the Authority’s operations is presented in the following sections.

2.1 COMPLAINTS MANAGEMENT

During the year, the Authority received a total of 860 complaints out of which 516 (60%) were within and 344 (40%) outside IPOA’s mandate respectively as presented in figure 1 below.

Complaints that were not within the mandate of IPOA were referred to other relevant Government institutions for further assistance and advice to the complainants.

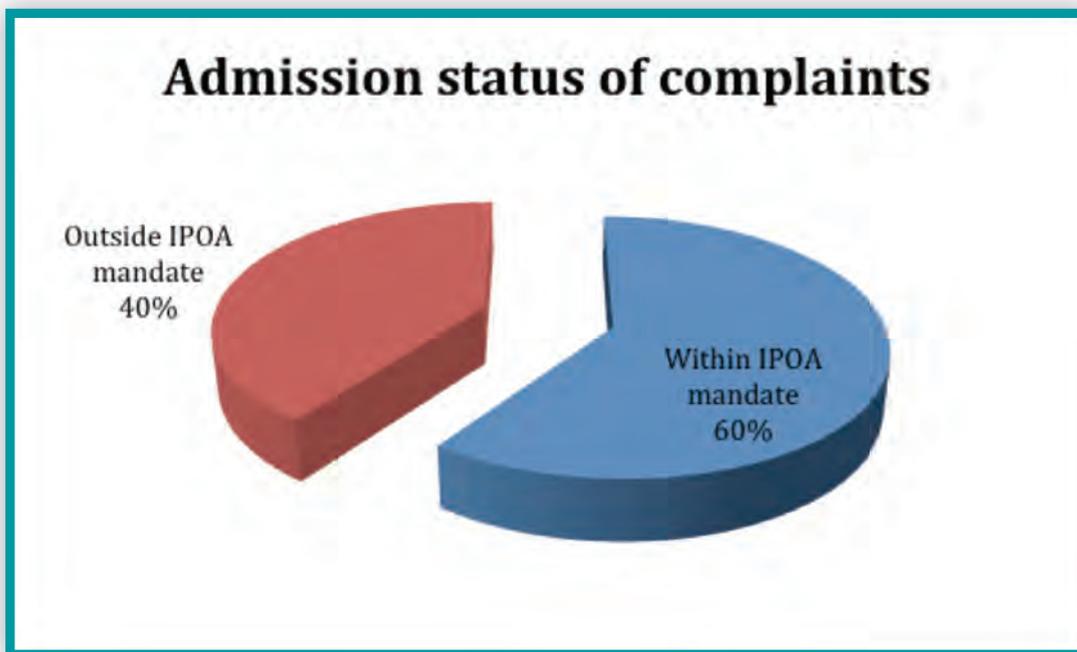


Figure 1: Proportion of complaints within and outside IPOA’s mandate

2.1.1 Complaints by Source

The Authority received 539 complaints from the public, 86 from police officers, 88 from state actors and 147 from non-state actors making a total of 860. The Authority will step up collaboration with both state and non-state actors for coordinated complaints channelling.

2.1.2 Complaints Gender Analysis

Out of the 860 complaints received by the Authority during the period, the male gender had the largest complainants accounting for 574 (67%) while the female gender complainants were 119 (14%) as presented in Figure 2 below. It was not possible to determine the gender of 167 (19%) complainants received through the state and non-state agencies. The Authority will liaise with these agencies and provide them with standard templates to capture gender based details for complaints they forward for the Authority’s action.

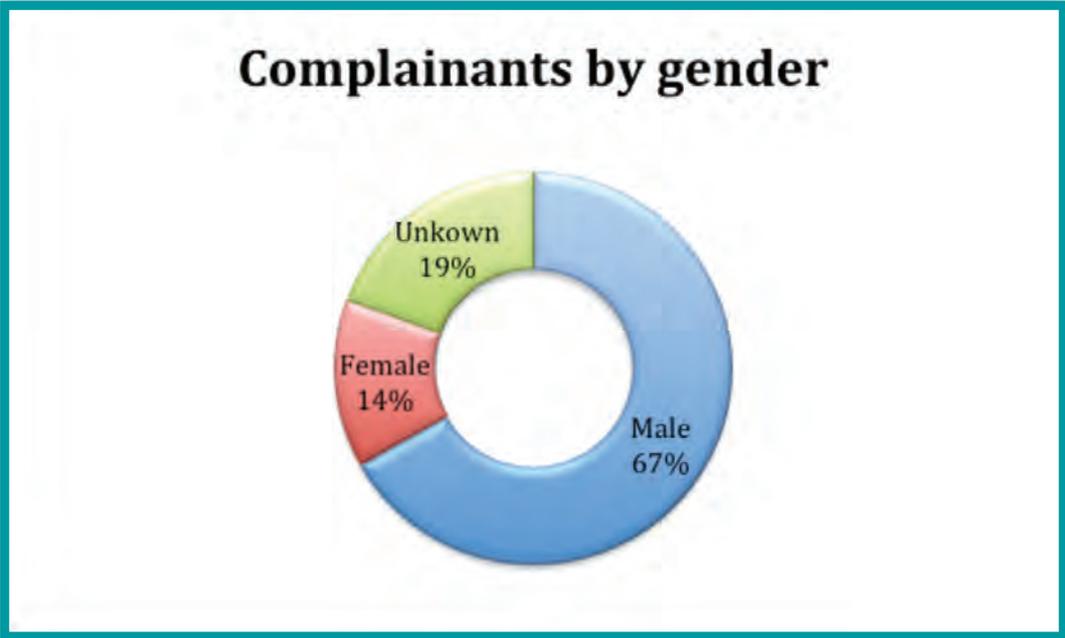


Figure 2: Proportion of complainants by gender

2.1.3 Nature of complaints

As presented in figure 3 below, the Authority received 320 complaints on unwarranted delays/ misuse of office, 50 on deaths caused by police actions, 176 on harassment by police, 96 on promotions and dismissals, 66 on assaults, 6 on sexual offences, 60 on serious injuries and 86 on others.

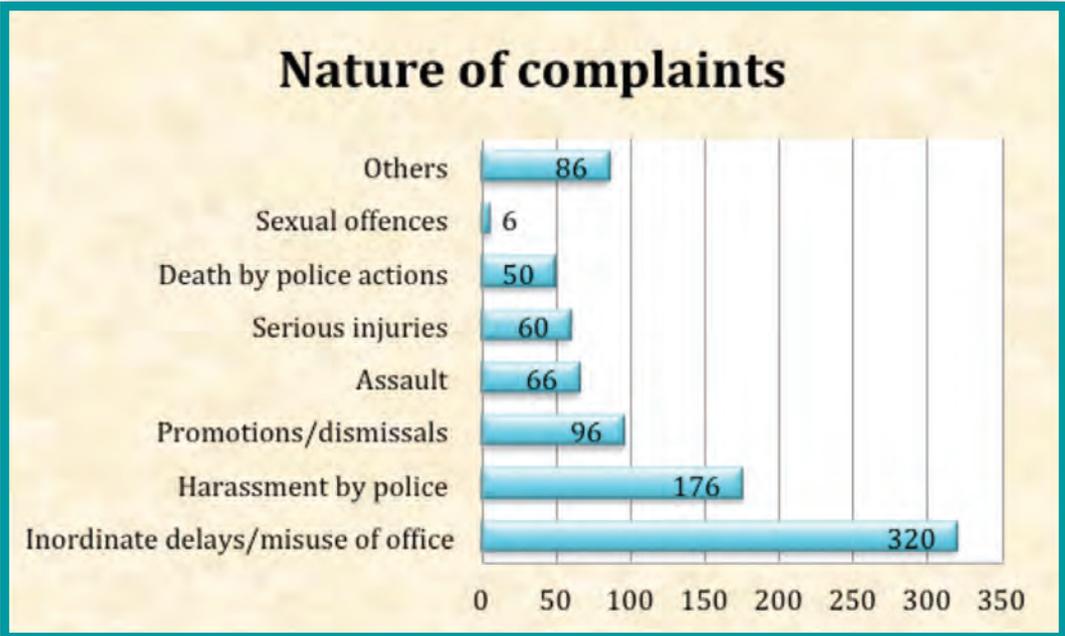


Figure 3: Number of cases categorised by Nature

As shown in Figure 4 below, complaints on inordinate delays constituted the highest proportion at 37% while deaths as a result of police action was notable at 6%, injuries at 7% and sexual offenses at 1%. Though the occurrence of the latter 3 categories seems to be lower relative to the others, they are a major concern to the Authority and as a result are given priority for subsequent action.

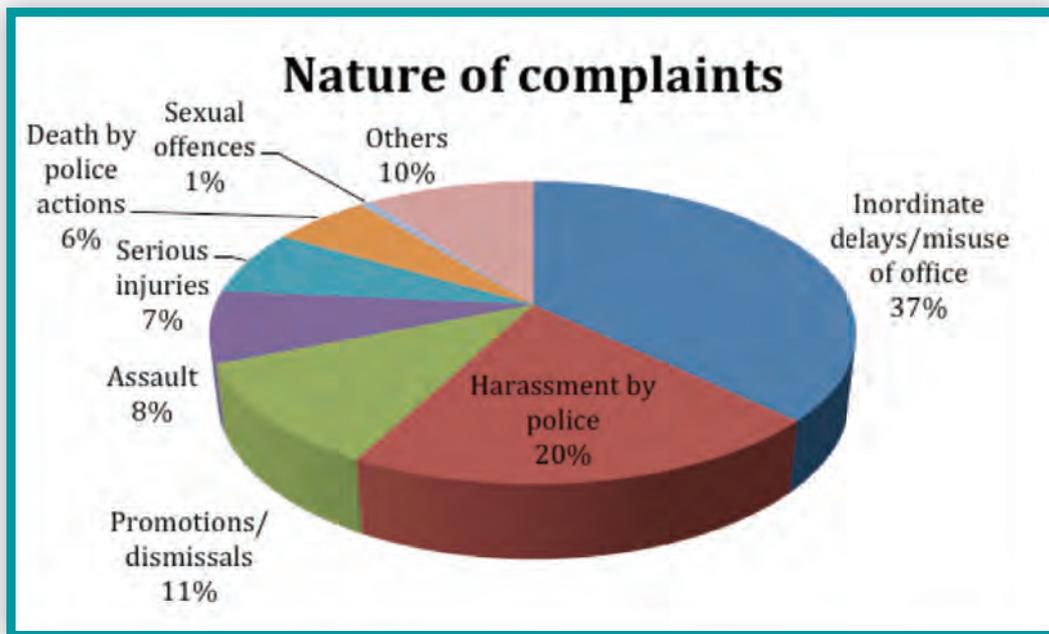


Figure 4: Proportion of complaints categorised by their nature

2.1.4 Police Notifications

As provided in Section 25 of IPOA Act, the Police are required to notify the Authority on the deaths and serious injuries of detainees while in police custody within 24 hours. The Authority received 116 such notifications from 55 police stations during the year.

It is worth noting that the highest number of notifications ranging from 4 to 3 per station came from Nairobi. The Police stations that reported 4 notifications each were Karen, Githurai, Kilimani, Pangani and Soweto while those that reported 3 notifications each were Shauri Moyo, Ngong, Githurai Kimbo, Industrial area, Kahawa Sukari and Huruma.

2.1.5 Psycho-social support

As a deliberate effort to address trauma experienced by some complainants/victims, the Authority provides psychosocial support through an established special support unit. The Unit also supports members of staff who are likely to suffer from burnout and stress due to the nature of traumatic experiences they are exposed to in their work. During the year, as shown in Table 1 below, 16 clients were supported within IPOA offices, while 13 were supported as the Counselling Psychologists reached out to them during the monitoring of police operations. Additionally, 5 male and 6 female staff members were provided with this support.

Table 1: Clients given psycho-social support

COMPLAINANT'S GENDER	NUMBER
Within IPOA premises¹	
Male	7
Female	8
Minor	1
Total	16
Field based support	
Male	5
Female	7
Minor	1
Total	13

2.2 INVESTIGATIONS MANAGEMENT

Investigations on complaints received intensified during second half of the year. In line with Section 6 of IPOA Act No. 35 of 2011, the Authority conducted and completed investigations on 26 cases out of which 2 were completed and recommended to ODPP. Three (3) investigated cases were in the process of review by IPOA's legal team while the status of other investigated cases is as depicted in figure 5 below.

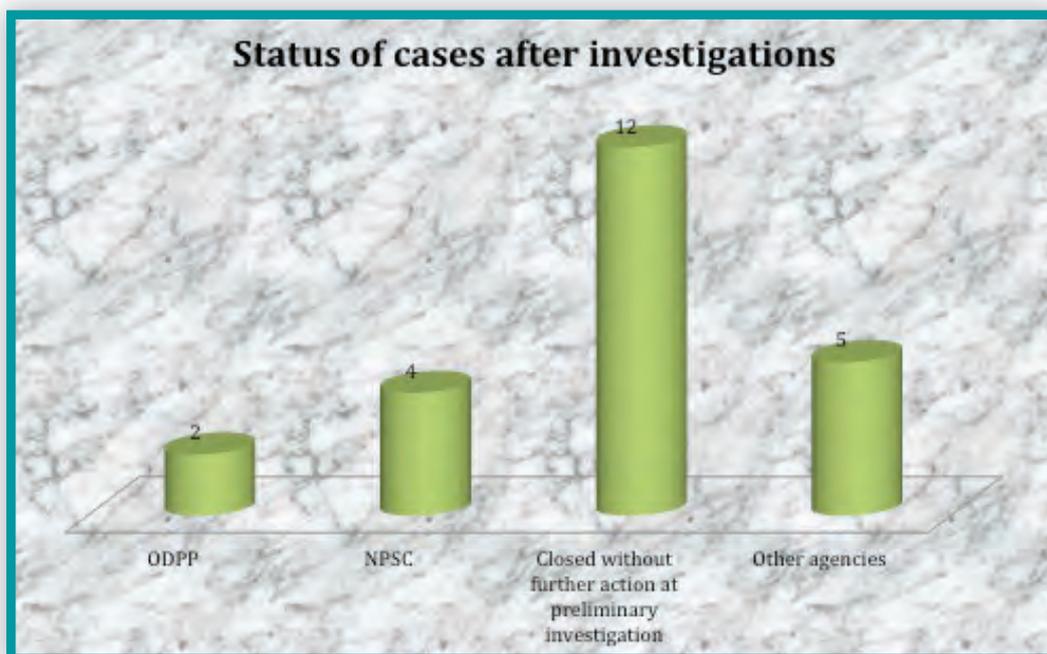


Figure 5: Status of investigated cases

¹ The clients meet with the counsellors at IPOA premises.

Overall, the Authority had 281 cases for investigations out of which 23 (8%) were completed, 3 (1%) were under review by legal team towards recommendation to ODPP, 69 (25%) were under full investigations, 7 (2%) were under preliminary investigations and notably a high number of 179 cases (64%) that awaited commencement of investigations.

Staff in the investigations department received work improvement trainings facilitated by the FBI through US embassy.



Investigators undertaking scene examination training at the School of Monetary Studies

2.3 INSPECTIONS AND MONITORING POLICE PREMISES AND OPERATIONS

Section 6 (e) of IPOA Act mandates the Authority to conduct inspections of police premises, including detention facilities under the control of NPS. The Authority is further mandated to monitor and investigate policing operations affecting members of the public. This, alongside the implementation of recommendations made is expected to result in improved conditions of detention facilities, police premises and police operations. This is one of the key result area stipulated in the Authority’s Strategic Plan 2014-2018.

During the year, the Authority conducted inspections on 40 police premises out of which 23 were police stations, 1 police post, 6 police patrol bases, 9 Administration Police camps/posts and the government Vehicle Check Unit headquarters. Recommendations were made for action by Officers in Charge of Stations within 90-days while other recommendations required the action of NPS, NPSC, IG and the National Treasury. The Authority will continue to appraise the extent of implementation of the recommendations. Cumulatively, 65 police premises had been inspected by close of the year. The 40 inspections carried out during the year covered 10 Counties: Nairobi, Kiambu, Nakuru, Nyeri, Kirinyaga, Murang’a, Kajiado, Tana River, Machakos and Makeni.

2.3.1 Inspections of police premises and detention facilities

The conditions of the inspected police premises as presented in Figure 6 below raised great concern; only 8% of the 40 stations visited met the acceptable housing standards, 12% met acceptable police station buildings and 45% qualified for acceptable detention facilities. It was evident that urgent action was required on the three areas presented.

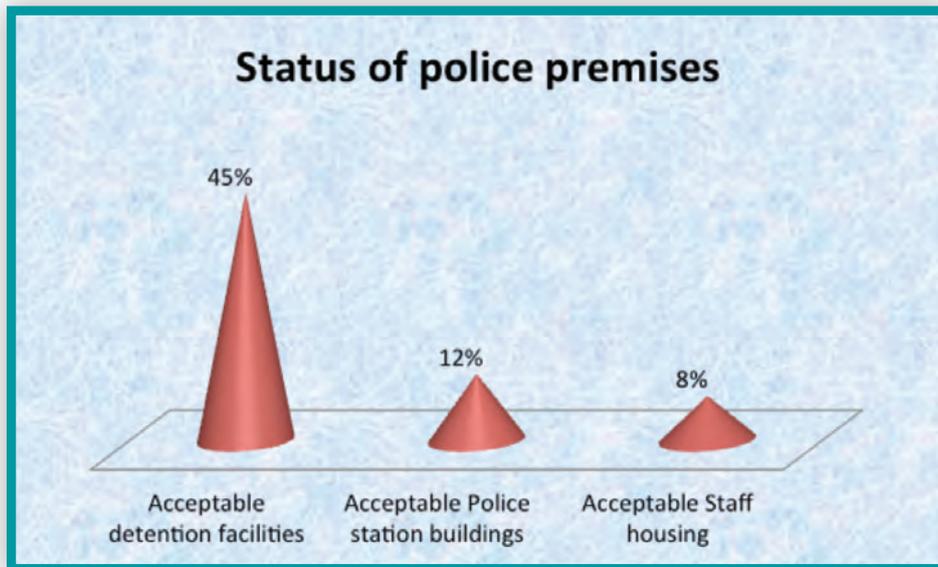


Figure 6: Proportion of police premises inspected meeting standards

A sample of the status of police housing is presented in photos 1, 2 and 3 below. Photo 4 shows the constrained transport facilities compelling an officer to use public transport to do official police work. Photo 5 depicts the pathetic lack of acceptable toilets in detention facilities.

Sample photos of housing, means of transport and toilet conditions



Police housing at Garsen police station



Police officer from Rombo police patrol base in Kajiado responding to an incident using a public motorbike



Police accommodation in Thika Police station



Police accommodation at Kerugoya Police station



A bucket inside Male cells for relieving themselves in Thika police station

2.3.2 Monitoring of Police Operations

During the year, 4 police operations were monitored: a demonstration by civil society groups under the banner of Fuata Sheria in Nairobi County in February 2014; a procession by the Solidarity Movement for Society and Release Political Prisoners Trust in Nairobi in February 2014; Government's 'Operation Usalama Watch' in April 2014; and the Police response to Mpeketoni attacks in Lamu County in June 2014.

The Government initiated 'Operation Usalama Watch' during the year. As monitored by the Authority, the operation was characterized by poor coordination and supervision; poor record keeping in the holding stations; allegations of police bribery; congested and dirty detention facilities; gross violation of the 24-hour rule within which arraignment in court should be done for persons under arrest; violation of children's rights dictating that they be detained separately from adults pursuant to Article 53 (1) (f) (ii) of the Constitution, among others.

2.4 COMMUNICATION AND OUTREACH

As outlined in the Authority's Strategic Plan 2014-2018, communication is one of the key strategies that the Authority will pursue over the next four planning years. During the year, initiatives towards continuous publicity included the following:

- a) Participation on Citizen's television breakfast show in June 2014. More than 60 brand exposures were realized in both mainstream print and electronic media times that included TV, Radio, Print and Communication materials;
- b) 14 public outreach forums were conducted;
- c) 2,500 brochures were produced and were under circulation in various parts of the country;
- d) Five banners were produced and placed strategically within office premises, and in other venues during IPOA events; and
- e) Outreach collaborations with 2 churches and 2 mosques were initiated.



Communication and outreach staff meeting the public in the outreach to ACK Cathedral

2.5 RISK AND AUDIT MANAGEMENT

The Authority is keen to enhance accountability and integrity through systematic and disciplined approach within its operations.

During the report year, key achievements towards this end included:

- a. Establishment of a Risk management committee with a membership of ten. The committee effectively conducted three meetings.
- b. The Management was trained on Risk Management.

- c. An Audit Charter was developed.
- d. A Risk Management Policy was developed.
- e. An organization-wide Risk Assessment was carried out.
- f. An institutional risk management framework was developed and will be updated annually.
- g. An Ad-hoc audit was carried out and recommendations made for implementation by the respective units.

2.6 INSTITUTIONAL STRENGTHENING

2.6.1 Human Resource Management

The Authority conducted recruitment, orientation and training of the staff. Sixty nine staff members joined the Authority during the period and the entire team was taken through induction training in June 2014. Other trainings provided for staff included: Civilian Oversight and Investigation processes; Federal Bureau of Investigation (FBI) Training; and Prevention and eradication of torture and other ill treatment.



A section of IPOA staff during the induction held at a Nairobi hotel on 13th June 2014

2.6.2 Development of the Strategic Plan 2014-2018

A major achievement towards the Authority's strategic direction was the development of a four-year Strategic Plan 2014-2018. The Plan was validated during a workshop that involved key stakeholders. Additionally, an annual Work Plan was developed to guide specific implementation of activities during the 2014/15 financial year.



Participants in public consultation for validation of IPOA Strategic Plan 16th April 2014

2.7 COLLABORATION WITH STAKEHOLDERS

As part of the Stakeholder engagement strategy, the Authority made deliberate efforts to formally and informally collaborate with relevant state and non-state actors. The engagement with these actors is expected to build sustainable work partnerships and collaborations towards execution of IPOA's mandate.

During the year, the Authority joined the Human Rights Complaints Referral and Management Committee comprising of members from the civil society, and relevant Government agencies that handle complaints. The committee seeks ways of dealing with human rights complaints and particularly how victims of human rights abuses could be assisted without being subjected to untold misery of shuttling from one organization to another in pursuit of justice.

The initiative strives to ensure that complainants are referred to the right institutions to ensure effective resolution of their complaints. Further, the Authority participated in a meeting at the Kenyatta University to validate the curriculum for the National Police Service senior officers. The Authority will continue to participate in such activities as part of its networking and partnership initiatives.

Memorandum of Understanding (MOUs) with strategic partners

Progress was made in concluding one MOU while processes of entering into three others were commenced. The following is the status of the MOUs initiated with respective partners during the year.

Witness Protection Agency

Preparation of an MOU with the Witness Protection Agency (WPA) to guide procedures between the two organisations in handling vulnerable witnesses was concluded.

Office of the Director of Public Prosecutions

The Authority and ODPP were in the process of preparing an MOU to guide joint interactions. The conclusion of the same is expected during the 1st half of 2014/15 financial year.

National Police Service, Ethics and Anti-Corruption Commission

Processes for Memoranda of Understanding (MOU) with National Police Service and Ethics and Anti-Corruption Commission respectively were commenced and were still ongoing by the close of the year.

3.0 BUDGETARY ALLOCATION

During 2013/2014 financial year, the Authority submitted to the National Treasury a budget request of Kshs. 550m through the annual MTEF budgeting process. However, only Kshs.154m was allocated in the printed estimates. Subsequently, additional funding of Kshs. 59m and Kshs. 66.7m was approved by the National Treasury during Supplementary I and II budgets respectively. This increased the total approved budgetary provision for the year to Kshs. 279m. Due to the late disbursement of Supplementary II budget resources, the Authority was not able to fully utilize all the allocated resources as only Kshs. 247m was expended by close of the year.

The Authority experienced challenges due to underfunding of core budget lines that were required to facilitate investigations on complaints received, inspection and monitoring of police premises and operations. This situation continued to hamper core operational activities. It is hoped that more resources will be allocated to operations in future to enable the Authority to carry out its functions effectively.

During the year, the Authority prepared and defended its desired 2014/15 operational budget amounting to Kshs. 429m before the Parliament's Administration and National Security Committee, and also made submissions to the Budget and Appropriations Committee for additional funding. Despite the efforts made to seek additional funding, the Authority was only allocated Kshs. 205m as per Appropriation Act, 2014 for the 2014/15 financial year, leaving a financing deficit of Kshs. 224m. The Authority will continue to engage the National Treasury and the Parliament for increased resources, as the current level of funding is insufficient to enable IPOA to implement its annual work plan for 2014/15, being the first year of its four-year Strategic Plan.

In order to improve its financial management and reporting, the Authority embarked on a process towards being connected to the IFMIS system. It was planned that the system would be fully operational together with G-Pay interface connection within the first half of 2014/15 financial year.

4.0 THE AUTHORITY'S AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014.

4.1.1 Fiduciary Oversight Arrangements

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

The Finance and Administration Committee reviews annual budgets and procurement plans, quarterly and annual financial reports. The Committee also provides oversight on administration issues within the Authority. This report was reviewed by this committee.

The Inspections and Monitoring Committee provides oversight over the Authority's inspections and monitoring function.

The Human Resource Committee advises the Board on organizational structure, administration, human resource policy and capacity enhancement/building, reviews the salaries, benefit packages and service contracts, recruitment of senior staff ensuring that these are competitively structured and linked to performance. The Committee also makes recommendations for broad guidelines that promote operational efficiency.

The Investigations and Legal Committee is charged with the investigations mandate. The Committee also advises the Board on legal matters.

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

The Audit & Risk 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 ICT Committee provides oversight on the implementation of the Authority's ICT strategy.

4.1.2 Board membership in the standing committees

Inspections, Research & Monitoring Committee	Finance & Administration Committee
Ms. Fatuma Saman (Chair)	Mr. Tom Kagwe (Chair)
Ms. Jedidah Ntoyai	Ms. Njeri Onyango
Ms. Rose Bala	Mr. Vincent Kiptoo
Mr. Vincent Kiptoo	
Mr. Tom Kagwe	
Investigations & Legal Committee	Human Resource Committee
Mr. Vincent Kiptoo (Chair)	Ms. Jedidah Ntoyai (Chair)
Ms. Njeri Onyango	Ms. Grace Madoka
Mr. Tom Kagwe	Ms. Fatuma Saman
Ms. Rose Bala	
Ms. Grace Madoka	
Communications & Outreach Committee	Audit & Risk Committee
Ms. Grace Madoka (Chair)	Ms. Rose Bala (Chair)
Ms. Fatuma Saman	Ms. Jedidah Ntoyai
Mr. Macharia Njeru	Ms. Grace Madoka
ICT Committee	
Mr. Macharia Njeru (Chair)	
Ms. Grace Madoka	
Ms. Fatuma Saman	

4.1.3 Bankers

Bankers:

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

4.1.4 Independent Auditors

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

4.1.5 Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square, 00200
Nairobi, Kenya

4.2 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 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, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the 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 the Independent Policing Oversight Authority 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, 2014, and of the Authority's financial position as at that date. The Accounting Officer 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 29th September 2014.

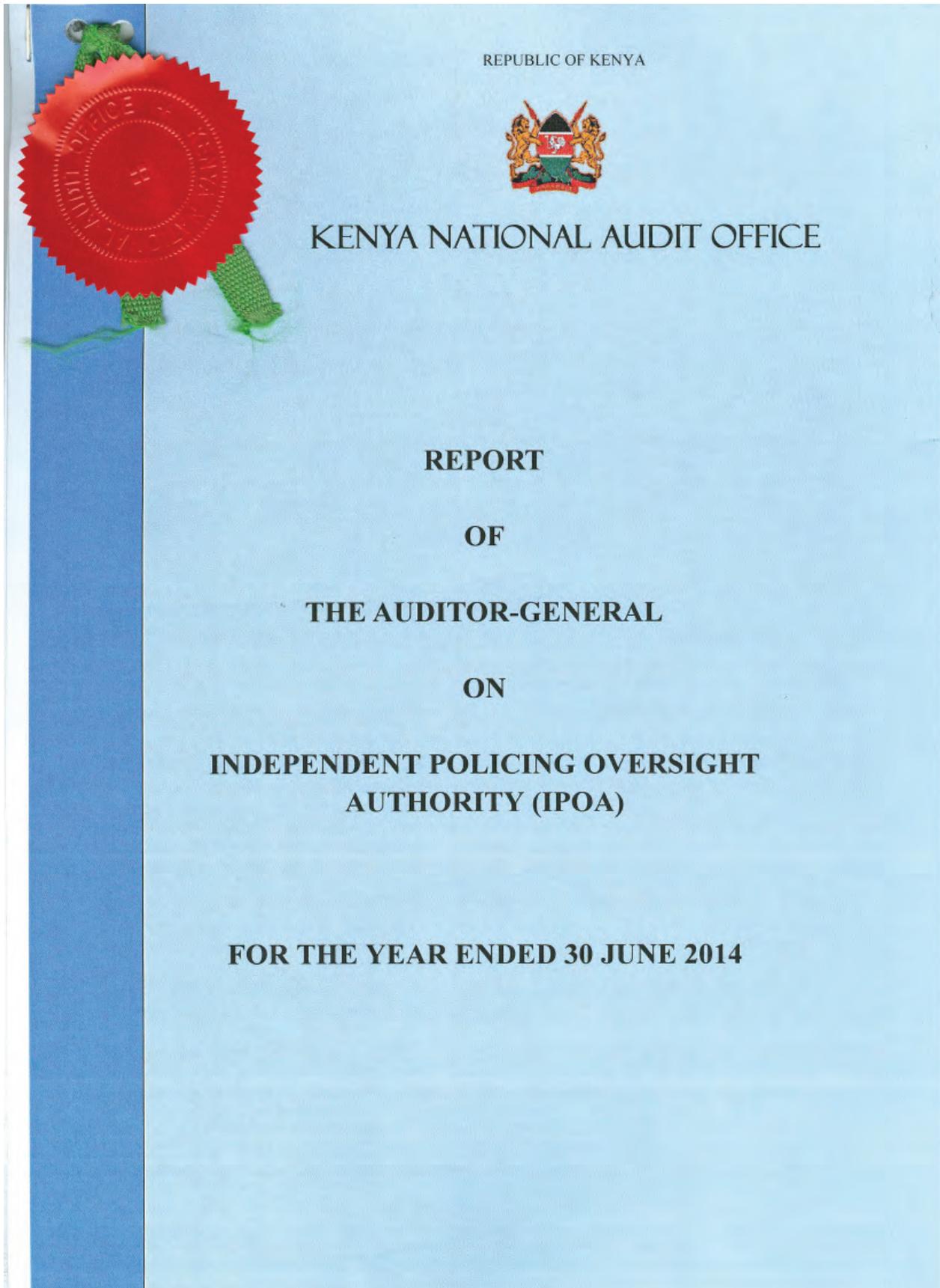


Chief Executive Officer



Director, Business Services

4.3 REPORT OF THE INDEPENDENT AUDITORS



REPUBLIC OF KENYA

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 Fax: +254-20-311482
 E-Mail: oag@oagkenya.go.ke
 Website: www.kenao.go.ke



P.O. Box 30084-00100
 NAIROBI

KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON INDEPENDENT POLICING OVERSIGHT AUTHORITY (IPOA) FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Independent Policing Oversight Authority (IPOA) which comprise the, statement of financial position as at 30 June 2014 and the statement of statement of receipts and payments, statement of cash flows for the year then ended and summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis of Accounting) and for such 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.

The Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with Section 35 of the IPOA Act, 2011 and the provisions of Sections 13 of the Public Audit Act, 2003.

Auditor-General’s Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 15 of the Public Audit, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error.

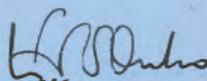
In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the authority's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the statement.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Independent Policing Oversight Authority (IPOA) as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with the Independent Policing Oversight Authority Act, 2011.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

2 December 2014

4.4 STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
	See Appendix I	Kshs'000	Kshs'000
RECEIPTS			
Exchequer releases	1	247,980	246,000
Domestic Currency and Domestic Deposits	2	6,418	-
Other receipts	3	56	-
TOTAL RECEIPTS		254,454	246,000
PAYMENTS			
Compensation of employees	4	113,822	37,421
Use of goods and services	5	53,321	67,687
Acquisition of assets	6	52,021	69,759
TOTAL PAYMENTS		219,164	174,867
SURPLUS/DEFICIT		35,290	71,133

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th September 2014 and signed by:

Chief Executive Officer

Director, Business Services

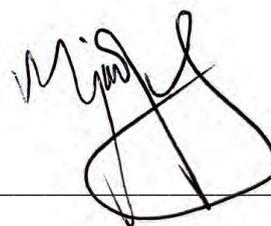
4.5 STATEMENT OF ASSETS

	Note	2013-2014 Kshs'000	2012-2013 Kshs'000
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7	34,937	71,039
Outstanding Imprests		447	94
TOTAL FINANCIAL ASSETS		35,384	71,133
REPRESENTED BY			
Fund balance b/fwd.	8	94	-
Surplus for the year		35,290	71,133
NET FINANCIAL POSITION		35,384	71,133

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th September 2014 and signed by:



Chief Executive Officer



Director, Business Services

4.6 STATEMENT OF CASHFLOW

		2013-2014	2012-2013
	Notes	Kshs'000	Kshs'000
Receipts for operating income			
Exchequer Releases	1	247,980	246,000
Other Revenues (A-I-A)	3	56	-
Payments for operating expenses			
Compensation of Employees	4	(113,822)	(37,421)
Use of goods and services	5	(53,321)	(67,687)
Net cash flow from operating activities		80,893	140,892
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	(52,021)	(69,759)
Net cash flows from Investing Activities		(52,021)	(69,759)
CASHFLOW FROM BORROWING ACTIVITIES			
Domestic Currency and Domestic Deposits	2	6,418	-
Net cash flow from financing activities		6,418	-
NET INCREASE IN CASH AND CASH EQUIVALENT		35,290	71,133
Cash and cash equivalent at BEGINNING of the year	9	94	-
Cash and cash equivalent at END of the year		35,384	71,133

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th September 2014 and signed by:



Chief Executive Officer



Director, Business Services

4.7 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs'000	Kshs'000	Kshs'000	Kshs'000	Kshs'000	
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	153,871	125,817	279,688	247,980	31,708	89%
Other Receipts(A.I.A)	-	-	-	56	(56)	
Sub-Total	153,871	125,817	279,688	248,036	31,652	89%
PAYMENTS						
Compensation of Employees	60,000	59,117	119,117	113,822	5,295	96%
Use of goods and services	78,131	(16,013)	62,118	53,321	8,797	86%
Acquisition of Assets	15,740	82,713	98,453	52,021	46,432	53%
TOTALS	153,871	125,817	279,688	219,164	60,524	78%

Notes:

(a) During 2013/14 financial year, the Authority generated Kshs. 56,000 in form of Appropriation in Aid (A-I-A). The amount was received from sale of tender documents.

(b) The Authority recorded 78% budget utilization during the year. Of the revised budget amounting to Kshs. 279.7 million, only Kshs. 248 million was disbursed during the period.

The financial statements were approved on 29th September 2014 and signed by:

Chief Executive Officer

Director, Business Services

4.8 SUMMARY STATEMENT OF PROVISIONING

- Details of General Accounts On Vote

	2013 - 2014	2012 - 2013
	Kshs'000	Kshs'000
GAV Provisioning account balance	60,524	71,039
Total	60,524	71,039

- Details of Exchequer Account

	2013 - 2014	2012 - 2013
	Kshs'000	Kshs' 000
Exchequer Provisioning account balance	31,652	-
Total	31,652	-

Chief Executive Officer

Director, Business Services

5.0 CHALLENGES AND RECOMMENDATIONS

During the year under review, the Authority experienced various challenges both operational and technical as outlined below.

5.1 Operational Challenges

Challenges	Way Forward
Budgetary constraints due to underfunding adversely affected field activities such as investigations, inspections and monitoring of police premises and operations.	The Authority to continue engaging the National Treasury to provide sufficient funding through the annual MTEF budgeting process.
Limited office resources such as computers, laptops, servers, motor vehicles, etc.	Adequate office resources required to facilitate staff to carry out their responsibilities.

5.2 Technical challenges

Challenges	Way Forward
<p>The Authority does not have an independent ballistics or forensic services provider and relies on the National Police Service for provision of these services. This not only presents challenges for the independence of the Authority's investigations but has also been problematic in terms of the results provided by the Police Ballistics Laboratory.</p> <p>The methods of handling exhibits by Police Officers and the manner of storage of these exhibits in Police premises has in a number of ongoing investigations seriously impeded the search for the truth and outcome of the investigations.</p>	<p>It is imperative that integrity in the forensic capability of the Police is restored through engagement with the Authority, training and if necessary an independent inquiry into the Police system of exhibits management.</p>

<p>Failure by various institutions to cooperate with the Authority on matters of vital importance to ongoing investigations has continued to hamper the progress of investigations. A number of institutions have failed to provide information or evidence on the premise that such information or evidence can only be obtained by the police or law enforcement bodies.</p>	<p>Awareness and sensitization efforts to highlight the Authority's mandate are made to be made for corporates, State agencies and the public.</p>
<p>The Authority's evidence gathering process is adversely affected by fearful and intimidated witnesses.</p>	<p>The safety of vulnerable, fearful and intimidated witnesses to be addressed through public campaigns and WPA partnership.</p> <p>NPS ought to reiterate to police officers the legal and moral duty to maintain integrity at all times and take stern action against officers who breach the law.</p>
<p>Constrained financial resources present challenge to promptly respond to cases, travel plans and this adversely affects the quality of investigations.</p>	<p>Continued engagement with the National Treasury for sufficient funding.</p>
<p>Inadequate staffing level presents a challenge for expedited case progression and quality of investigations.</p>	<p>Staff capacity needs strengthening, particularly in investigations.</p>

APPENDIX I: EXPLANATORY NOTES

1 EXCHEQUER RELEASES

	2013 - 2014	2012 - 2013
	Kshs'000	Kshs'000
Total Exchequer Releases for Quarter 1	55,000	-
Total Exchequer Releases for Quarter 2	25,000	96,000
Total Exchequer Releases for Quarter 3	60,000	150,000
Total Exchequer Releases for Quarter 4	107,980	-
Total	247,980	246,000

2 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	2013 - 2014	2012 - 2013
	Kshs'000	Kshs'000
10% Retention amount in relation to office partitioning project)*	6,418	-
Total	6,418	-

*Refer to Table 1 for breakdown on retention amount.

3 OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs'000	Kshs'000
Receipts from Administrative Fees and Charges - Collected as AIA	56	-
Total	56	-

4 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs'000	Kshs'000
Basic salaries of permanent employees	67,289	29,530
Basic wages of temporary employees	620	-
Personal allowances paid as part of salary	44,658	7,891
Compulsory national social security schemes	176	-
Compulsory national health insurance schemes	141	-
Other personnel payments	938	-
Total	113,822	37,421

5 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs'000	Kshs'000
Communication, supplies and services	2,803	1,589
Domestic travel and subsistence	2,487	4,198
Foreign travel and subsistence	130	2,636
Printing, advertising and information supplies & services	5,716	12,375
Rentals of produced assets	15,233	24,181
Training expenses	582	932
Hospitality supplies and services	2,270	2,977
Insurance costs	17,650	8,208
Office and general supplies and services	2,936	4100
Other operating expenses	2,258	5,908
Routine maintenance - vehicles and other transport equipment	1,139	572
Routine maintenance - other assets	117	10
Total	53,321	67,687

6 ACQUISITION OF ASSETS

Non- Financial Assets (See Table 2)	2013 - 2014	2012 - 2013
	Kshs'000	Kshs'000
Refurbishment of Buildings	48,205	17,483
Purchase of Vehicles and Other Transport Equipment	-	49,577
Purchase of Office Furniture and General Equipment	3,032	2,699
Purchase of Specialized Plant, Equipment and Machinery	784	-
Total	52,021	69,759

7 BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs'000	Kshs'000
Central Bank of Kenya, Account No. 1000181559 (Recurrent)	Kshs.	-	28,519	71,039
Central Bank of Kenya 165, Account No. 1000182717	Kshs.	-	-	-
Central Bank of Kenya, Account No. 1000182393 (Deposit)	Kshs.	-	6,418	-
Total			<u>34,937</u>	<u>71,039</u>

8 BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs'000	Kshs'000
Imprest	94	-
Total	94	-

Note: The amount brought forward was outstanding staff imprests in 2012/13, which were surrendered and expensed during 2013/14 financial year.

9 OTHER IMPORTANT DISCLOSURES

9.1 PENDING ACCOUNTS PAYABLE (See Table 1)

	2013-2014	2012-2013
	Kshs'000	Kshs' 000
Office partitioning project	8,224	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	4,428	-
	12,652	-

10. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

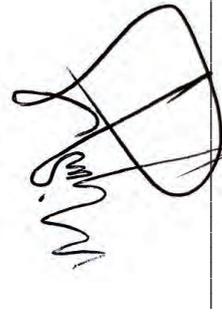
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Irregular procurement of goods and services	Due to staff capacity, the Authority had not appointed its required tender committees	Maina Njoroge, Acting CEO	Resolved: All tender committees appointed and commissioned.	June 2014
2	Direct procurement	Authority had not prequalified its suppliers and service providers.	Maina Njoroge, Acting CEO	Resolved: Authority borrowed prequalification lists from three public institutions. Additionally, the Authority advertised for its prequalification of suppliers and service providers in May 2014	June 2014
3	Unsupported rental payments	Lease of office space at KICC was done through the Office of the President that issued an LSO on behalf of IPOA. KICC is a Government institution.	Maina Njoroge, Acting CEO	Authority has already signed a Lease Agreement through the Ministry of Land, Housing and Urban Development for current premises to avoid a similar issue.	June 2014

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4	Irregular procurement of services	Authority paid for services upfront for an event that was not done by 30 th June 2013. This was due to Chief Guest having not confirmed the Baseline Survey launch date. However, the event was eventually done in September 2013.	Maina Njoroge, Acting CEO	Resolved: Authority has ensured that all its procurement process is carried in adherence to the procurement regulations. Additionally, all tenders contracted have been implemented in line with tendering provisions in regard to payments and performance.	June 2014



Chief Executive Officer



Director, Business Services

TABLE 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Deposit Account Balance 2013	Outstanding Balance 2013	Comments
	Kshs'000	Kshs'000	Kshs'000	Kshs'000	Kshs'000	
	a	b	c	d=a-c		
Construction of buildings (Refurbishment)						
1. Alfatech Contractors Ltd (Main Contractor)	36,818	16/05/2013	32,963	3,702	153	Office partitioning project
2. Ministry of Land, Housing & Urban Dev. (Project Manager)	600	16/05/2013	-	-	600	Office partitioning project
2. Unicool International Ltd (Air-conditioning)	1,751	16/05/2013	1,403	156	192	Office partitioning project
4. Infinity E.A Ltd (Electrical)	6,885	16/05/2013	5,648	628	609	Office partitioning project
5. Bowl Plumbers Ltd (Plumbing works)	769	16/05/2013	738	31	-	Office partitioning project
6. Pong Agencies Ltd (PABX)	9,838	16/05/2013	8,678	964	196	Office partitioning project
7. Com 21 Ltd (Security system)	8,043	16/05/2013	7,452	591	-	Office partitioning project
8. Mather & Platt (Fire suppression system)	1,220	16/05/2013	1,060	118	42	Office partitioning project
9. Masterpower Systems (UPS)	2,295	16/05/2013	2,053	228	14	
Sub-Total	68,219		59,995	6,418	1,806	
Supply of services						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Deposit Account Balance 2013	Outstanding Balance 2013	Comments
10. CIC Medical Insurance	13,741	01/04/2014	11,394		2,347	Staff medical insurance
11. Price Water House Coopers Ltd	583	24/06/2013	-		583	Staff recruitment
12. Britam - GPA/GPL	1,498	01/04/2014	-		1,498	Staff GPA and GPL
Sub-Total	15,822		11,394		4,428	
Grand Total	84,041		71,389	6,418	6,234	
Total outstanding including 10% retention					12,652	

TABLE 2 - SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	2013/14	2012/13
	Kshs'000	Kshs'000
Office Refurbishment (2 nd and 3 rd Floors, ACK Garden Annex)	65,688	17,483
Motor vehicles	49,577	49,577
Office equipment, furniture and fittings	5,763	2,699
ICT Equipment, Software and Other ICT Assets	752	-
Total	121,780	69,759

(Footnotes)

1 The clients meet with the counselors at IPOA premises.



Independent Policing
Oversight Authority



Independent Policing
Oversight Authority

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W: www.ipoa.go.ke | E: info@ipoa.go.ke



Guarding
Public
Interest in
Policing

A magnifying glass with a teal handle and frame is positioned over the text. The text is written in a bold, teal, sans-serif font and is slightly tilted.