

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

**INDEPENDENT POLICING
OVERSIGHT AUTHORITY**

**FOR THE YEAR ENDED
30 JUNE, 2024**



Independent Policing
Oversight Authority



INDEPENDENT POLICING OVERSIGHT AUTHORITY ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30TH, 2024

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

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1. ACRONYMS AND GLOSSARY OF TERMS

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

2. KEY AUTHORITY INFORMATION AND MANAGEMENT

2.1 Background Information

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

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

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

2.2 Objectives of the Authority

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

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

WHO WE ARE



2.3 The Functions of the Authority

The functions of the Authority are to:

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

2.4 KEY MANAGEMENT



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

BOARD

CHAIRPERSON



MRS. ANNE MAKORI, EBS

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 (CPS-K), a Certified Professional Trainer and a certified professional mediator.

Anne has vast experience spanning over 20 years with exposure at both Board and management levels in the government,

media industry, finance sector (Banking) and Legal practice where she specialized in civil litigation, conveyancing and corporate law. Mrs. Makori has also undertaken Human Resource Consultancy at both local and international level.

She is an experienced leader in the areas of strategy development and implementation, company secretarial, organizational review, performance management, culture and change management as well as business development having previously given oversight and leadership at different levels, including serving as a General Manager in charge of Business Development, Legal and Human Resources.

Mrs. Makori is a member of Law Society of Kenya (LSK), Institute of Certified Public Secretaries of Kenya (ICPSK) and the Institute of Human Resource Management (IHRM).

She is also actively involved in community service in the areas of education, literacy and language development for small and marginalized community groups as well supporting churches.

VICE CHAIRPERSON



DR. JONATHAN LODOMPUI, PhD, MBS

VICE-CHAIRPERSON

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

He also holds two Diplomas. He has management experience in various organizations and in national consultancies

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

He is the immediate former Director for the Enablers and Macros Directorate at the Kenya Vision 2030 Delivery Secretariat, which is charged with coordination of the implementation of infrastructure projects.

Previously, he worked with the Military as an Air Force Officer, the Child Fund as a Regional Coordinator, Teachers Service Commission as a Chief Research Officer, and a Director at Kenya Vision 2030 Secretariat. He also taught at various universities including the University of Nairobi, Technical University of Kenya, Africa Nazarene University, and the United States International University.

COMMISSIONER



FATUMA MOHAMMED, MBS

COMMISSIONER

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

She is a trained mediator with experience in fostering peaceful coexistence, conflict management and national cohesion.

She founded the Women Centre for Peace and Development, an NGO that empowers marginalized women in peace, security and education through economic and political participation in the Northern Counties of Kenya. She has knowledge of the relevant national and international gender and human rights instruments, convention and legislation.

Fatuma was a Commissioner with the National Cohesion and Integration Commission and also served as a part time lecturer at the Egerton University's Institute of Women Gender and Development Studies.

She is a member of the National Women Steering Committee which advocates for the implementation of the two-third constitutional gender rule. She also served at the Barclays Bank (K) Ltd. in several capacities. She is the chairperson of the Communication and Outreach Committee of the IPOA Board.

COMMISSIONER



DOREEN MUTHAURA, MBS

COMMISSIONER

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

She holds a Master's Degree in Law (LLM – Distinction) from the University of London, Law Degree (LLB Hons.) from Moi University, a postgraduate Diploma in Legal Studies from the Kenya School of Law, a Postgraduate Diploma in Legislative Drafting from the Royal Institute of Public Administration (RIPA International) London,

a Postgraduate in Evidence Based Policy Formulation and Translating Policy into Legislation from RIPA International London, Certificate in Effective Governance, Leadership and Integrity from the Griffith University, Queensland Australia.

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

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 as supporting women, churches and other charity organizations. She chairs the Human Resource Committee of the Board.

COMMISSIONER



DR. WALTER OWEN OGENY, MBS

COMMISSIONER

Dr. Ogeny, a distinguished medical practitioner, is a former Chief Medical Specialist at the Kenyatta National Hospital and Assistant Director of the Surgical Division. He has served in Public Service for 36 years, including 27 at Kenyatta National Hospital where he rose to the Chief Specialist position.

He holds a Master's Degree in Medicine from the University of Nairobi, Postgraduate Diploma from University of London, and Fellowship of the Eastern Africa College of Ophthalmologists.

He is a registered and licenced member of the Medical Practitioners and Dentists Board and also a member of the Kenya Medical Association and Ophthalmological Society of Kenya.

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

He has attended several courses including, Senior Management Course at the Kenya School of Government, Corporate Governance, BIDE Performance Contracting, Industrial Relations at FKE and Trustee Development Programme Kenya.

He is a past Chair and member of the Board of Governors of Sidindi Secondary School and a past member of the Nairobi Health Management Board.

In 2012, His Excellency the President awarded Dr. Ogony the Order of the Grand Warrior (OGW) for his exemplary service to the nation.

COMMISSIONER



DR. PRAXEDES TOROREY, MBS

COMMISSIONER

Dr. Tororey holds a Master's degree in Women's Law from the University of Zimbabwe and pursuing another Masters in Diplomacy and Foreign Policy at Moi University.

She also holds a Bachelor of Laws (LLB) from the University of Nairobi, Diploma in International Environmental Law-making and Diplomacy from University of Joensuu, Diploma in Women's Law and a Diploma in Law from the Kenya School of Law and Certificates in Management and Strategic Reform of Electoral Processes, Legal Audits, Legislation Drafting, Mediation, Arbitration,

Conflict Management and Dispute Resolution, Strategic Leadership Development Programme and Corporate Governance.

Dr Praxedes has twenty-seven years of Public Service experience having worked as a 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 Huduma Rights Instruments in Courts by Judicial Officers.

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

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

She is a member of the International Commission of Jurists (Kenya Chapter), Law Society of Kenya, FIDA-Kenya and Kenya Women Judges Association, Associate Member of the Chartered Institute of Arbitrators, Member, Consolata Friends Association (Flora Chapel Branch),

Vice Chairperson, One More Day for Children and a life member of the Red Cross Society of Kenya.

She has undertaken various leadership responsibilities including; chairing the Review of Electoral Laws Taskforce and Referendum Technical Committee (IEBC), member to the Taskforce on Review of Legal, Policy and Institutional Framework for fighting Corruption in Kenya, 2015, Secretary, Legal Reforms, Electoral Code of Conduct and Compliance Committee (IEBC), Taskforce Member, National Steering Committee on Devolved Government; Chairperson Court Users Committee, Registrar of Titles, Ministry of Lands, Past Secretary, Jurist of the Year – International Commission of Jurists (ICJ). Dr Tororey is the Chairperson of the Technical Services Committee.

COMMISSIONER



HON. JOHN WAIGANJO

COMMISSIONER

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

He represented the Ol Joro Orok Constituency in Parliament between 2013 to 2017, where he was credited for making more than 360 presentations. In Parliament, he was a member of the Departmental

Committee on Justice and Legal Affairs where his name is synonymous with the Penal Code (Amendment) Bill and the Criminal Procedure Code (Amendment) Bill which sought to abolish the death penalty.

Championing for proper procedures to be followed during drafting and enactment of laws by various State agencies, Hon. Waiganjo supported the Parliamentary Committee on Delegated Legislation's rejection of PSV regulations developed by the National Transport and Safety Authority which had not been tabled in Parliament arguing that it was only Parliament that could make laws.

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

DIRECTOR/CEO & SECRETARY



ELEMA HALAKE, SS

DIRECTOR/CEO & SECRETARY

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

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

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

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

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

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

MANAGEMENT TEAM

DIRECTOR/CEO & SECRETARY



ELEMA HALAKE, SS
DIRECTOR/CEO & SECRETARY

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

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

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

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MANAGEMENT TEAM



MUNENE M. MUGAMBI

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

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

He is also a trained paramilitary Police having served with GSU, served as a

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

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

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

MANAGEMENT TEAM



EMANUEL LAGAT

DEPUTY DIRECTOR, INVESTIGATIONS

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

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

MANAGEMENT TEAM



MOHAMED ADAN

DEPUTY DIRECTOR, FINANCE & PLANNING

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

Mr. Adan is a PhD candidate at KCA pursuing PhD in Finance. He holds Master's degree in Business Administration (Finance & Accounting option) and Bachelor degree in Business Management (Finance Option) -First class Honours.

He is also holder of CPA-K Certificate and a member of the Institute of Certified Public Accountants of Kenya in good standing. He holds a certificate in strategic leadership development programme (SLDP), senior management course (SMC) among other certificates.

MANAGEMENT TEAM



LT. COL. (RTD.) CATHERINE GICHUKI

DEPUTY DIRECTOR LEGAL SERVICES

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

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

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

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

MANAGEMENT TEAM



MARE JILLO

DEPUTY DIRECTOR, HUMAN RESOURCE & ADMIN

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

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

MANAGEMENT TEAM



FESTUS KINOTI

SENIOR ASSISTANT DIRECTOR OF LEGAL SERVICES

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

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

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

MANAGEMENT TEAM



JOSPHERANT KARINDI

SENIOR ASSISTANT DIRECTOR, HR & ADMIN

Josphant is a full member of the Institute and has over 12 years' experience as a trainer. Before joining the Authority, he served as a Human Resource Management trainer and course coordinator at Thika Technical Training Institute. He also served as an online capacity building coordinator and trainer of Technical and Vocational Trainers on online facilitation.

Josphant Karindi is a Certified Human Resource Professional (CHRP-K) with an Executive Master of Science in Organizational development from United States International University, Bachelor of Science from Moi University and KNEC higher Diploma in Human Resource Management. He has also undertaken a Senior Management Course at KSG.

MANAGEMENT TEAM



Dr. RUTH KAGUTA, PhD

SENIOR ASSISTANT DIRECTOR COMPLAINTS

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

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

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

In December 2016, she was awarded as lecturer of the year in recognition for actively seeking opportunities that promote knowledge transfer and information sharing at Dedan Kimathi University of Technology.

MANAGEMENT TEAM



KENNEDY OCHIENG NDIRE

SENIOR ASSISTANT DIRECTOR ICT

Kennedy Ndire has vast experience in enterprise systems and network design and implementation, Data Centre setup and management, ERP systems

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

He holds Master's Degree in Computer Science Distributed Computing Technologies from The university of Nairobi and Bachelor Degree in Business Information Technology from Strathmore University.

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

MANAGEMENT TEAM



DENNIS DANSON OKETCH

SENIOR ASSISTANT DIRECTOR COMMUNICATIONS & OUTREACH SERVICES

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

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

MANAGEMENT TEAM



BETHUEL SUGUT

SENIOR ASSISTANT DIRECTOR, REGIONS

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

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

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

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

MANAGEMENT TEAM



MAJOR BENSON MILAO

**SENIOR ASSISTANT DIRECTOR,
SECURITY SERVICES**

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

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

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

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

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

MANAGEMENT TEAM



FREDRICK CHABARI

SENIOR ASSISTANT DIRECTOR, PROCUREMENT

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

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

MANAGEMENT TEAM



ENOSH NYABIBA

SENIOR ASSISTANT DIRECTOR, RISK & AUDIT

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

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

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

MANAGEMENT TEAM



ABDIRAHMAN JIBRIL

SENIOR ASSISTANT DIRECTOR INVESTIGATION

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

Mr. Jibril is a trained Police officer and served at the Directorate of Criminal Investigations where he rose through the ranks. He joined in IPOA in 2017 and rose through the ranks to become the current Head of investigations. Before assuming the role of Head of Investigations, Mr. Jibril served as the acting Head of Rapid Response, Forensics and Preliminary investigations.

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

MANAGEMENT TEAM



JOB MARIIGA

SENIOR ASSISTANT DIRECTOR, INSPECTION

At IPOA he served as the Senior Research Officer, Assistant Director-Inspections and currently as the Senior Assistant Director – Inspections. In 2023, he served as a Research Analyst in the National Taskforce on Improvement of Terms and Conditions of Service and other Reforms for Members of the National Police Service and Kenya Prisons Service (Maraga Taskforce).

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

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

2.4 Fiduciary Management

The key management personnel who held office during the period ended 30th June, 2024 and who had direct fiduciary responsibility were as shown below:

Table 1: Key management personnel in office during the period ended 30th June, 2024

NO.	NAME	DESIGNATION	REMARKS
1.	Elema Halake, SS	Director/CEO & Board Secretary	Full Year
2.	Munene M. Mugambi	Deputy Director, Inspections, Monitoring and Preventive Services	Full Year
3.	Emmanuel Lagat	Deputy Director, Investigations & Forensic Services	Full Year
4.	Mohamed Adan	Deputy Director, Finance and Planning	Full Year
7	Mare Jillo	Deputy Director, Human Resource and Administration	With effect from 3 rd June 2024
8.	Dr. Solomon Lemunen, PhD	Ag. Deputy Director, Human Resource and Administration	With effect from 1 st July 2023 to 28 th February 2024
9.	Josphat Karindi	Ag. SAD, Human Resource and Administration	With effect from 1 st March 2024 to 2 nd June 2024
10.	Enosh Nyabiba	SAD Risk and Audit	Full Year
11.	Fredrick Chabari	SAD Procurement	Full Year

2.5 Fiduciary Oversight Arrangement

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

2.5.1 Finance and Administration Committee

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

NO.	NAME	DESIGNATION
1.	Hon. John Waiganjo	Chairperson
2.	Fatuma Mohamed, MBS	Member
3.	Dr. Jonathan Lodompui, MBS	Member
4.	Doreen Muthaura, MBS	Member
5.	Mohamed Adan	DDFP/Secretary

2.5.2 Technical Committee

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

NO.	NAME	DESIGNATION
1.	Dr. Walter Ogony, MBS	Chairperson
2.	Dr. (Hons) Praxedes Tororey, MBS	Member
3.	Dr. Jonathan Lodompui, MBS	Member
4.	Doreen Muthaura, MBS	Member
5.	Munene M. Mugambi	DDIMPS/Joint Secretary
6.	Emmanuel Lagat	DDIFS/Joint Secretary
7.	Catherine Gichuki	DDLS/Joint Secretary
8.	Dr. Ruth Kaguta, PhD	SAD-CM/Joint Secretary

2.5.3 Human Resource Committee

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

NO.	NAME	DESIGNATION
1.	Doreen Muthaura, MBS	Chairperson
2.	Fatuma Mohammed, MBS	Member
3.	Dr. (Hons) Praxedes Tororey, MBS	Member
4.	Hon. John Waiganjo	Member
5.	Mare Jillo	DDHRA/Secretary

2.5.4 Communication and Outreach Committee

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

NO.	NAME	DESIGNATION
1.	Fatuma Mohammed, MBS	Chairperson
2.	Dr. (Hons) Praxedes Tororey, MBS	Member
3.	Dr. Jonathan Lodompui, MBS	Member
4.	Doreen Muthaura, MBS	Member
5.	Dennis Oketch	SAD-CC/Secretary

2.5.5 Audit committee

The 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 members are listed below; -

NO.	NAME	DESIGNATION
1.	Dr. Irene Cherono, PhD	Chairperson
2.	Dr. Josephine Mandere, PhD	Member
3.	Dr. (Hons) Praxedes Tororey, MBS	Member
4.	Lucy Mugwe	Member/Alternate to CS, NT
5.	Enosh Nyabiba	SAD-R&A/Secretary

Daniel Nyaga who was alternate to CS – National Treasury exited in January, 2024 and replaced by Lucy Mugwe with effect from March, 2024.

2.6 Other oversight arrangement

2.6.1 Budget implementation Committee

The key responsibility of the committee was to oversee the budget implementation and advise the Accounting Officer on the performance of the annual budget. The members are listed below; -

NO.	NAME	DESIGNATION
1.	Emmanuel Lagat	Chairperson
2.	Maurice Mugambi	Member
3.	Mohamed Adan	Member
4.	Dr. Ruth Kaguta, PhD	Member
5.	Dr. Solomon Lemunen, PhD	Member
6.	Festus Kinoti	Member
7.	Fredrick Chabari	Member

8.	Lucy Wanjahi	Member
9.	Dennis Oketch	Member
10.	Kennedy Ndire	Member
11.	Agatha Chepkoech	Secretary

Dr. Solomon Lemunen exited on 28th February, 2024 and was replaced by Josphat Karindi.

2.6.2 Public Finance Management Standing Committee

The overall responsibility of the committee was to provide strategic guidance and coordination of management of public finance for the Authority. The members are listed below; -

NO.	NAME	DESIGNATION
1.	Elema Halake	Chairperson
2.	Maurice Mugambi	Member
3.	Emmanuel Lagat	Member
4.	Catherine Gichuki	Member
5.	Fredrick Chabari	Member
6.	Lucy Wanjahi	Member
7.	Dennis Oketch	Member
8.	Kennedy Ndire	Member
9.	Agatha Chepkoech	Member
10.	Enosh Nyabiba	Member
11.	Bethuel Sugut	Member
12.	Josphat Karindi	Member
13.	Mohamed Adan	Secretary

2.7 Entity

HEADQUATER



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

OUR CONTACTS



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

INDEPENDENT AUDITOR



Auditor-General
Office of the Auditor General
Anniversary Tower
P O Box 30084-00100
Nairobi.

PRINCIPAL LEGAL ADVISOR



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

OUR BANKERS



Central Bank of Kenya

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

Cooperative Bank

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

National Bank

Hill Branch, NHIF
Building,
Nairobi.

2.8 Regional Offices



NAIROBI

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



KAKAMEGA

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



MERU

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



MOMBASA

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



GARISSA

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



NYERI

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



KISUMU

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



NAKURU

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



ELDORET

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

3. STATEMENT OF GOVERNANCE

Statement of Governance

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

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

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

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

Corporate Governance Principles

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

The Board discharges its role and functions in compliance with the enabling laws, rules and regulations. IPOA Act, identifies the roles and functions of the Board which should be exercised collectively. The roles

and functions include actualization of the organization's vision, mission, purpose and core values; to set and oversee the overall strategy and approve policies of the Authority; approve the annual work plan, budget and Procurement Plan; monitor the organization's performance, ensure sustainability and effective communication with stakeholders.

The Board governs the Authority consistent with the values of Independent, Integrity and accountability, impartiality, professionalism and accessibility all contributing to the commitment to transparency and high-quality governance system.

Constitution of the Board

The Board is appointed by the President through the recommendation of the selection panel, upon approval by the National Assembly pursuant to Sec. 11 of IPOA Act.

Size and composition of the Board

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

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

Board Committee

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

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

Management Committee

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

Risk Management, Compliance and Conflict of Interest

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

Training and Development in Governance

The Authority had training on data protection by office of data controller. The training of staff is crucial to ensure the safeguarding of sensitive information. Given the nature of their work, staff members regularly handle personal data and confidential records and this will equip them with the knowledge and skills to comply with data protection laws, maintain the integrity of the information, and prevent unauthorized access. In addition, the management were trained on corporate governance by the Institute of Certified Secretaries. This was essential for fostering ethical leadership and robust decision-making to enhance the management's understanding of governance principles, including transparency, accountability, and stakeholder engagement.

Compliance with laws and regulations among others

The Authority regularly reviews its internal control systems to ensure accuracy of financial reports, efficiency and effectiveness of operations and compliance to rules and regulations. In the FY 2023-2024, the Authority strictly adhered to the provisions of the rule of law as enshrined in the Kenya Constitution 2010 on management of public finance, provisions of PFM Act 2012, PPADA 2015 and its attendant regulations, any other relevant laws, guidelines and procedure manuals that support the discharge of its mandate.

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

4. STATEMENT BY THE CHAIRPERSON

It is my unreserved honour to present this annual report and financial statements for the financial year 2023/2024. Annual reports are an honest depiction of the Board and management's pledge towards committed and sustainable service delivery; in our case, interventions for the promotion of professionalism in the National Police Service.

In driving our trajectory, my Board and management have focused on the design and implementation of strategies to ensure realisation of the strategic objectives set out in the strategic plan 2019-2024. This strategy has been delivered through periodic review and refocusing of all our efforts to ensure attainment of public confidence and trust in policing; strengthening of collaboration with our stakeholders; sustainable generation of evidence-based policy and promotion of corporate best practice. We believe that through this, Kenya will enjoy enhanced compliance to human rights standards and fundamental freedoms.

Appreciating that the Strategic Plan operating period lapsed on June 30th 2024, the Board has guided through clear directives how the institution can attain operational sustainability pending development of a new strategic plan, with strengthened objectives to address gaps on lessons learnt from the 2019-2024 plan.

During the reporting period, the Authority drafted and finalized its regulations known as the Independent Policing Oversight Authority (General) Regulations, 2024. The regulations were developed utilizing internal capacity and expertise under the stewardship of the Board. Pursuant to Article 10 of the Constitution, the regulations were exposed to rigorous public and stakeholders' participation. The Regulations 2024 were gazetted by the Attorney General's Office and were laid before the National Assembly's Parliamentary Committee on Delegated Legislation on 12th June, 2024 for noting.

These achievements aside, the Authority encountered various challenges in implementing its targets during this period. This included inadequate funding and incidents of non-cooperation from the National Police Service. To address these challenges, the Authority plans to engage the leadership of the National Police Service, National Assembly, National Treasury and Cabinet Secretary Interior and National Administration.

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

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



Mrs. Anne Makori, EBS
Chairperson

5. STATEMENT OF THE ACCOUNTING OFFICER

I present the Annual Report and Financial Statements for Independent Policing Oversight Authority for the year ended 30th June 2024. The Authority has continued to execute its mandate of promoting public trust and confidence in the National Police Service.

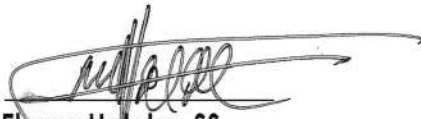
In the Financial year 2023/24, the Authority's final approved budget was Kshs. 1054.49 million and actual expenditure was Kshs. 1,036.77 which translates to a positive absorption rate of 98 per cent resulting to improved implementation of the planned activities for the financial year.

During the reporting period, the Authority received and processed 4095 complaints and completed 895 investigations. 120 case files were forwarded to the ODPP for action. As at 30th June 2024, 182 case files were before courts (136 criminals and 46 civil cases). IPOA conducted 918 inspections of police premises, including detention facilities under the control of the National Police Service and 77 Police operations monitored. Based on the findings arising from inspection and monitoring operations, the Authority made recommendations to the NPS and other state organs for implementation.

The Authority developed and reviewed various internal policies to enhance frameworks for execution of the Authority's work. The policies ensured compliance with legal and regulatory requirements besides advancing civilian policing oversight within the reporting period. The Authority tracked level of implementation of its recommendations by the NPS in 178 police stations spread across 32 counties to gauge uptake of the said recommendations.

Following approval of the Human Resource instruments, the Authority implemented the new grading structure and salaries for the cycle FY 2023/2024. The period also saw finalization of drafting of IPOA regulations. The same was enacted and gazetted within the reporting period and is pending implementation. The Authority also embarked on preparation of the board end term performance report for the current board whose term comes to an end on 31st August 2024.

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



Elema Halake, SS
Director/Chief Executive Officer

6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2023/24

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



In realization of the Key Results Areas, the Authority implemented various programs which informed the preparation of the annual work plan and budget for the financial year 2023/24. The FY 2023/24 Annual Work plan and Budget was based on the fourth Medium-Term Plan of vision 2030 and builds on the progress made in the previous financial year. The Authority continues to address the policy, legal, regulatory and governance issues to attain its mandate on guarding public interest in policing.

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

Programme and sub-programme Non-Financial performance report

Program	Objective	Key results Area	Indicator	Target FY 2023/24	Actual Performance FY 2023/24	Variance	Comments
Police oversight services	To promote public trust and confidence in the National Police Service.	Enhanced police accountability	Number of complaints received and processed.	100%	100%	NIL	A total of 4,095 complaints were received and processed through internal complaints handling mechanism and others through referral to other agencies for further action.
			Number of investigations completed.	1080	895	-185	The variance of 185 was due to budget rationalization.
			Number of files submitted to the ODPP for further action.	100%	100%	NIL	120 investigation files were forwarded to the ODPP for action.
			Cases before courts	100%	100%	NIL	As at 30 th June 2024, 136 criminal and 46 civil case files were ongoing before courts
			Number of Convictions	100%	100%	NIL	10 police officers were convicted in the FY 2023/24 following investigation by the Authority
			Number of police facilities and premises inspected.	960	918	-42	The negative variance was due to insufficiency of the budget. The recommendations arising from inspections were shared to NPS and other stakeholders for action.

Program	Objective	Key results Area	Indicator	Target FY 2023/24	Actual Performance FY 2023/24	Variance	Comments
			Number of police operations monitored.	80	77	-3	77 policing operations were monitored which were majorly public order management operations during "gen z" protests
		Stakeholder Cooperation and Complementarity strengthened.	Number of dialogue sessions held with the members of National Police Service.	9	12	3	12 of the targeted 9 dialogue sessions were conducted aimed at enhancing collaboration and police accountability.
		Institutional capacity strengthened.	Proportion of funds absorbed.	100%	98%	2%	The under absorption is due to delayed recruitment of replacement of staff

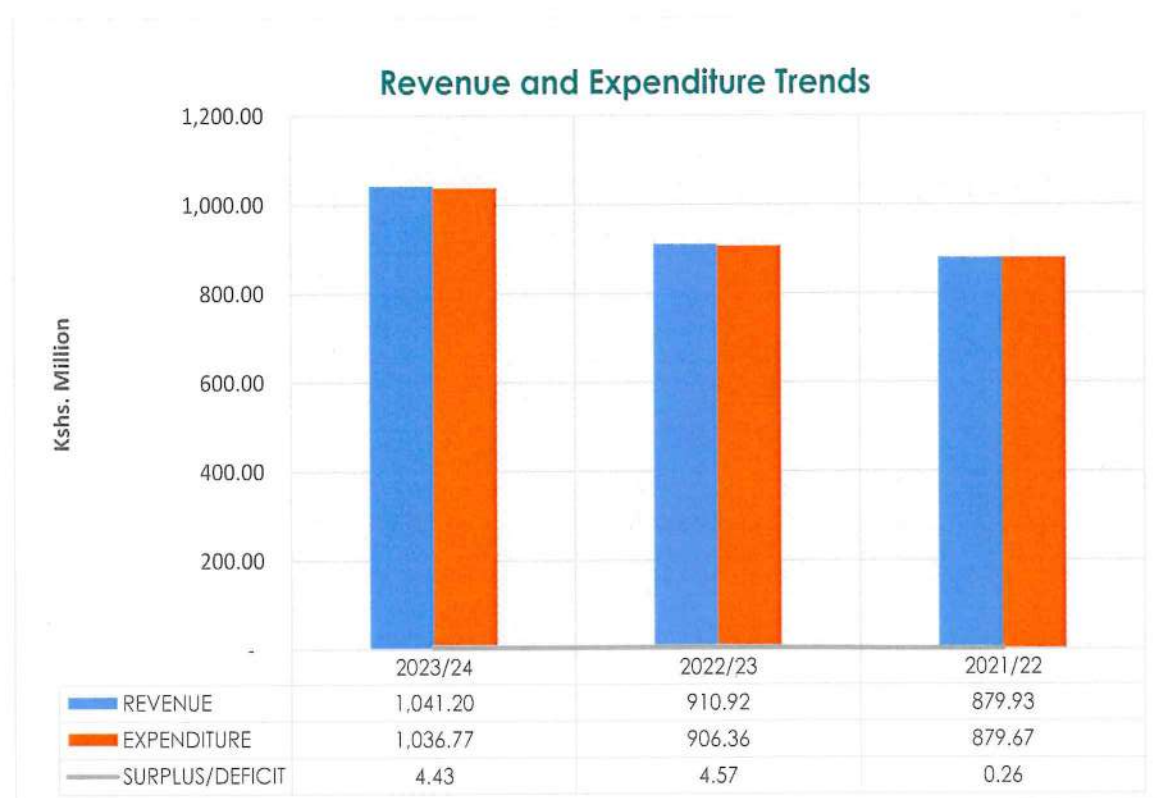
7. MANAGEMENT DISCUSSION AND ANALYSIS

The Authority's overall performance is based on its key interventions and planned targets in line with the strategic plan 2019-2024. Presented below are the discussions and analysis of Authority's performance for the period under review:

7.1.1 Financial Performance

During the period under review, a revenue of **Kshs 1,041.20 million** was received and raised against an expenditure of **Kshs. 1,036.77 million** resulting in an operational surplus of **Kshs. 4.43 million**.

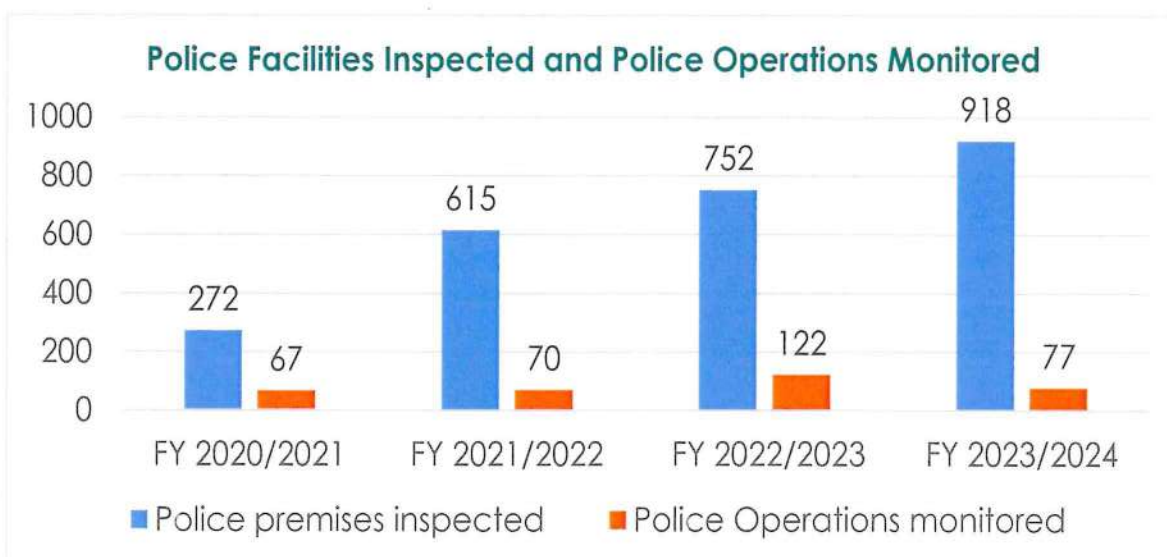
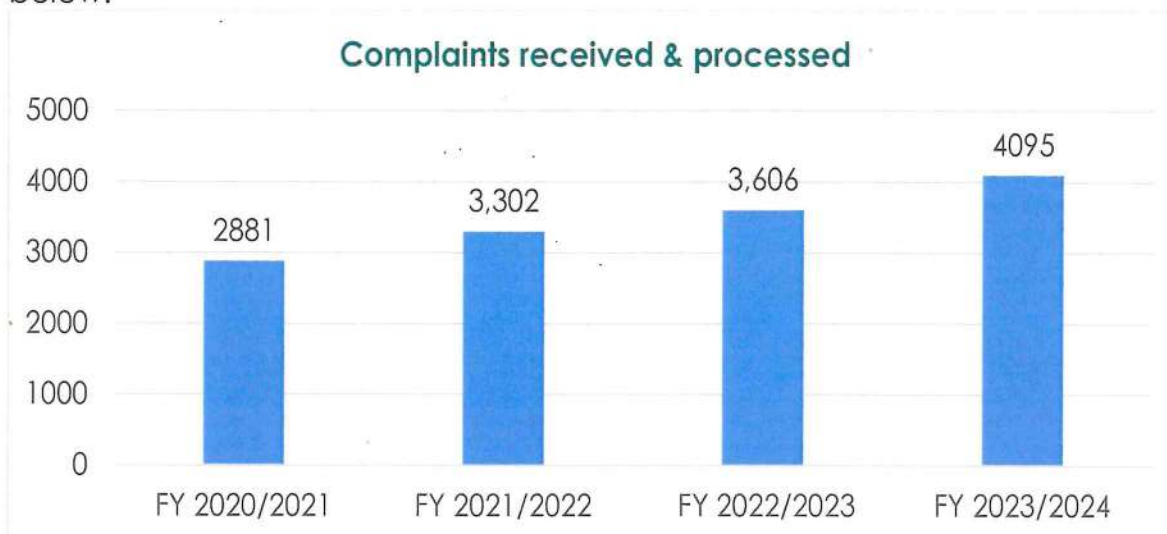
The comparative analysis of revenue and expenditure in the previous year and the year under review are as presented below:

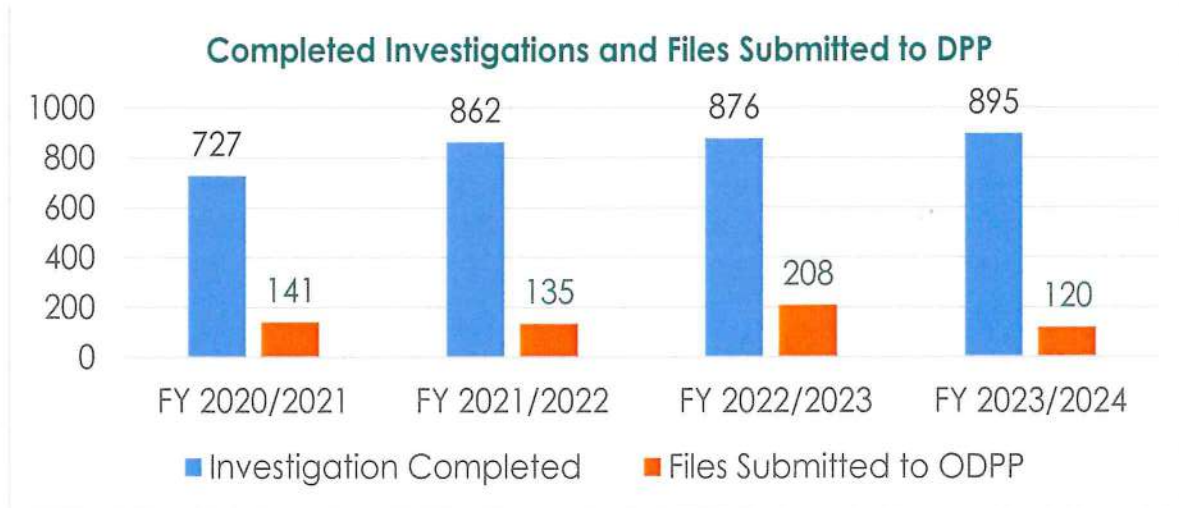


7.1.2 Operational Performance

Over a four-year period between FY2020/2021 and FY2023/2024, the Authority's performance in mandate areas of Complaints receipt and processing, investigations, inspections and monitoring has been improving. Complaints received and processed grew by 13.6%, to 4095 in the 2023/24 compared to 3606 in the previous year. The number of investigations completed rose by 2.2% to 895 in FY2023/24 while the No. of Inspections conducted rose by 22.1% to 918 in FY 2023/24 compared to 752 conducted in

FY 2022/23. Monitoring of police operations and submission of files to ODPPP performance varied across the 4 years with cycles of increase and decrease in the four-year period. The growth in these areas is illustrated in the graphs below:





7.1.3 Compliance with statutory requirements

During the year under review, the Authority complied with all its statutory obligations including compliance to public procurement regulations, remittance of P.A.Y.E, NHIF, NSSF, NITA and HELB within the stipulated deadlines. The Authority does not foresee any potential for contingent liabilities arising from non-compliance with statutory obligations.

7.1.4 Enterprise Risk Management

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

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

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

8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

8.1 Sustainability strategy and profile

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

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

The Authority was ranked as a winner of Financial Reporting (FiRe) Award in the last year and other five consecutive financial years, in the Constitutional Commissions and Independent offices under IPSAs cash accounting category. In recognition of the excellence exhibited by the legal directorate in provision of legal services, Nairobi Law society of Kenya through the Nairobi Legal Awards Trust, awarded the legal department, the prestigious award of the public sector legal department of the year 2023 (1st runners up).

Additionally, in recognition of the value and excellence of his work in pushing the boundaries of what is possible in the pursuit of justice and legal excellence, the Nairobi Law Society of Kenya, through the Nairobi Legal Awards Trust awarded Mr. Festus Kinoti Head, Legal Department IPOA, the Public Sector Lawyer of the year 2023 (1st Runner up).

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

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

The Independent Policing Oversight Authority General Regulations, 2024 was gazetted on 24th May, 2024 vide Legal Notice No. 96 to supplement the IPOA Act 2011. Enactment of these regulations provides a solid framework for conducting the Authority's technical work which will lead to greater transparency and accountability in the National Police Service. The Authority continues to embed risk management function in its strategic operations for sustainability. In addition, the Authority continues to digitize its work processes.

8.2 Environmental performance /climate change/ mitigation of natural disasters

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

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

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

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

- a. Yearly conduct of Security Risk Analysis (SRA) that identifies natural disasters that could pose risks to the Authority, identification of their likelihood and putting in place measures to mitigate those risks.

- b. The appointment of Security Management Advisory Committee. The Committee handles all emerging issues including natural disasters to safeguard staff safety and security.
- c. The appointment of a Health Safety and Environment (SHE) Committee. This Committee handles all matters relating to staff safety and health, and puts in place measures to mitigate all work related risks.

8.3 Employee Welfare

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

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

The Authority provides Psychosocial support and psycho-education for its staff members through the provision of trauma management for all officers in the Technical departments namely the investigators, inspection and Monitoring officers, and complaints management officers. The Authority also rolled out programs on capacity building for 80 officers within the Authority on Trauma Informed Care, personal security management and vicarious Trauma. There is ongoing stress and burnout management across all the departments. All these efforts are done to ensure that staff members are promptly debriefed, that their welfare is catered for and that they work in a healthy and emotionally secure environment.

8.4 Operational Practices

8.4.1 Responsible competition practice

The Authority procurement function has an established system of competitive and responsible business practices anchored on the Kenyan Constitution 2010, the Public Procurement and Asset Disposal Act 2015 and the Public Procurement and Asset Disposal Regulations 2020. The Authority

maintains a free and fair competitive procurement system. Towards this end, the Authority:

1. Advertises for procurement opportunities through the print media (MyGov) and further publishes the available procurement opportunities in the Governments' public procurement information portal; tenders.go.ke, its website; www.ipoa.go.ke and noticeboards within the institution.
2. Open tendering is the preferred method of major procurement opportunities in the Authority as required under section 91 and 96 of the Public Procurement and Asset Disposal Act, 2015.
3. Ensures all suppliers tendering for goods and services sign Tender Self Declaration Forms – SD1 & SD2, as required under Regulation 47 of Public Procurement Regulation 2020.
4. Ensures all suppliers complete and sign the Tender Securing Declaration Form as required under Regulation 146 & 155(2) of the Public Procurement Regulations 2020.
5. Complies with the requirement for preference and reservation schemes for the critical sectors of the society by offering at least 30% of procurement opportunities to the Youth, Women, Persons Living with Disabilities (PWDs) and marginalized suppliers through an open and competitive process as required under section 157 (12) & (13), of the public procurement and Asset Disposal Act, 2015.
6. In FY 2023/2024, incurred an expenditure of Kshs. 29.7 Million on the special category against a reserved amount of Kshs. 27.9 Million, thus translating to 32% of the total budget allocation for the special groups, as required under section 57 subsection 13 (a) of the Public Procurement Act of 2015.
7. Ensures the requirement of Local Content (Buy Kenya Build Kenya) purchases by ensuring that at least 40% of all its procurement opportunities is allocated to local suppliers. This promotes competition for local goods and services and thus the growth of the local industry.
8. Conducts market surveys on need basis and further seeks professional advice from experts to ensure that the pricing for goods, works and services are within the market trends.

8.4.2 Responsible Supply Chain and supplier relations

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

8.5 Community Engagements

The Authority heightened its commitment to engage the community, the National Police Service officers and other stakeholders with an aim of empowering them with knowledge on policing. These engagements were conducted through holding focus group discussions, dialogue sessions, sensitization forums and bilateral institutional meetings with identified and prioritized stakeholders. This included State and Non-State actors, non-governmental organizations, civil society and electoral observer missions. These engagements strengthened the existing cooperation between IPOA and the stakeholders.

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

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



IPOA Commissioner, Fatuma M. Mohamed, MBS, sensitizes police officers undergoing a promotional course at National Police college Kiganjo Campus

Towards addressing the climate change impact on the globe, the Authority undertook tree planting at the Directorate of Criminal Investigations headquarters.



IPOA Chairperson Anne Makori, EBS plants a tree at the Directorate of Criminal Investigations headquarters.

The Authority's staff in support to the flood victims made contribution in-kind donations inform of essential supplies such as food, clothing, and hygiene items through the Red Cross to alleviate the suffering of those affected.



IPOA CEO, Mr. Elema Halake, and senior management staff presented donation of relief food for flood victims to Kenya Red Cross

9. STATEMENT OF MANAGEMENT RESPONSIBILITY

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

The Accounting Officer in charge of the Independent Policing Oversight Authority (IPOA) is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2024. This responsibility includes:

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

The Accounting Officer accepts responsibility for the Authority's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Authority's financial statements give a true and fair view of the state of IPOA's transactions during the financial year ended June 30, 2024, and of the Authority's financial position as at that date.

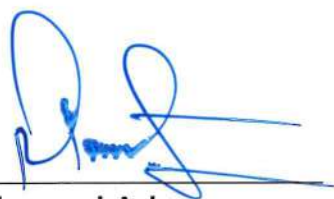
The Accounting Officer in charge of the Independent Policing Oversight Authority further confirms the completeness of the accounting records maintained for the Authority, which have been relied upon in the preparation of the Authority's financial statements as well as the adequacy of the systems of internal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

Approval of the Financial Statements

The Authority's financial statements were approved by the Board on **12th August, 2024** and signed on its behalf by:



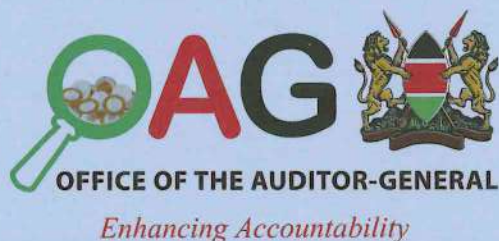
Elema Halake, SS
Accounting Officer/CEO



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

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON INDEPENDENT POLICING OVERSIGHT AUTHORITY FOR THE YEAR ENDED 30 JUNE, 2024

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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Independent Policing Oversight Authority set out on pages 1 to 17, which comprise statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows, and statement of comparison of budget and actual amounts for the year then ended, and

a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Independent Policing Oversight Authority as at 30 June, 2024 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 Independent Policing Oversight Authority Act, 2011 and the Public Finance Management Act, 2012.

Basis for Opinion

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

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.

Other Information

Conclusion

The Management is responsible for the other information set out on page iv to li which comprise of Key Authority Information and Management, Statement of Governance, Statement by the Chairperson, Statement of the Accounting Officer, Statement of Performance Against Predetermined Objectives, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the Independent Policing Oversight Authority financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, the Management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management is aware of the intention to cease operations.

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

4 November, 2024

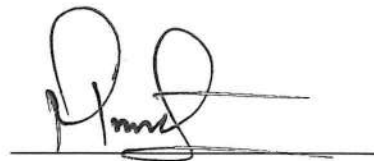
11. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024

Description	Note	2023/2024 Kshs.	2022/2023 Kshs.
Receipts			
Exchequer Releases	1	1,041,197,303	910,921,499
Total Receipts		1,041,197,303	910,921,499
Payments			
Compensation of Employees	2	659,781,037	519,474,913
Use of Goods and Services	3	333,100,312	337,167,215
Social Security Benefits	4	25,400,883	44,599,994
Acquisition of Assets	5	18,483,394	5,092,994
Total Payments		1,036,765,626	906,335,115
Surplus		4,431,677	4,586,384

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

The Authority's financial statements were approved on **12th August, 2024** and signed by:


Elema Halake, SS
Accounting Officer/
CEO


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

12. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2024


Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	6	4,832,388	5,173,726
Total cash and cash equivalent		4,832,388	5,173,726
Total financial assets		4,832,388	5,173,726
Financial liabilities			
Third party deposits and retention	7	400,711	587,341
Net financial assets		4,431,677	4,586,384
Represented by			
Fund balance b/fwd.	8	4,586,384	263,166
Prior year adjustment	9	(4,586,384)	(263,166)
Surplus/Deficit for the year		4,431,677	4,586,384
Net financial position		4,431,677	4,586,384

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

The Authority's financial statements were approved on **12th August, 2024** and signed by:


Elema Halake, SS
Accounting Officer/
CEO


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



Mrs. Anne Makori, EBS
Chairperson of the
Board

13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2024

Description	Note	2023/2024	2022/2023
		Kshs.	Kshs.
Receipts for Operating Income			
Exchequer Releases	1	1,041,197,303	910,921,499
Total Receipts for Operating Income		1,041,197,303	910,921,499
Payments for Operating Expenses			
Compensation of Employees	2	(659,781,037)	(519,474,913)
Use of Goods and Services	3	(333,100,312)	(337,167,215)
Social Security Benefits	4	(25,400,883)	(44,599,994)
Adjusted For:			
Prior year adjustments	9	(4,586,384)	(263,166)
Decrease/(Increase) in accounts receivable	10	-	97,126
Increase/(Decrease) in deposits and retention	11	(186,630)	(2,850,587)
Net Cash Flow from Operating Activities		18,142,056	6,662,751
Cash Flow from Investing Activities		-	-
Acquisition of Assets	5	(18,483,394)	(5,092,994)
Net Cash Flows from Investing Activities		(18,483,394)	(5,092,994)
Net Increase in Cash & Cash Equivalent		(341,338)	1,569,757
Cash and Cash Equivalent at Start of the year		5,173,725	3,603,968
Cash and Cash Equivalent at end of the Year		4,832,388	5,173,726

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

The Authority's financial statements were approved on **12th August, 2024** and signed by:


Elema Halake, SS
Accounting Officer/CEO


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

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY 2023/24

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c= a+b	d	e = c - d	f = d/c %
Receipts						
Exchequer Releases	1,052,700,000	1,792,578	1,054,492,578	1,041,197,303	13,295,275	99%
Total Receipts	1,052,700,000	1,792,578	1,054,492,578	1,041,197,303	13,295,275	99%
Payments						
Compensation of Employees	639,000,000	33,518,400	672,518,400	659,781,037	12,737,363	98%
Use of Goods and Services	361,950,000	(24,075,822)	337,874,178	333,100,312	4,773,866	99%
Social Security Benefits	23,800,000	1,700,000	25,500,000	25,400,883	99,117	100%
Acquisition of Assets	27,950,000	(9,350,000)	18,600,000	18,483,394	116,606	99%
Totals Payments	1,052,700,000	1,792,578	1,054,492,578	1,036,765,626	17,726,952	98%
Surplus/Deficit	-	-	-	4,431,677		

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

b) Adjustment within the year: The changes of **Kshs. 1,792,578** between the original and the final budget resulted from additional funds and reallocations in Supplementary Estimates No. I and II.

The Authority's financial statements were approved on **12th August, 2024** and signed by:


Elema Halake, SS
Accounting Officer/
CEO


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

14.1 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR FY 2023/24

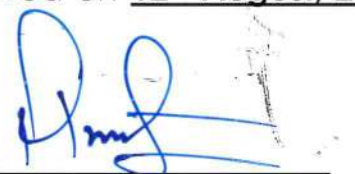
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c = a+b	d	e = c - d	f = d/c %
Receipts						
Exchequer Releases	1,052,700,000	1,792,578	1,054,492,578	1,041,197,303	13,295,275	99%
Total Receipts	1,052,700,000	1,792,578	1,054,492,578	1,041,197,303	13,295,275	99%
Payments						
Compensation of Employees	639,000,000	33,518,400	672,518,400	659,781,037	12,737,363	98%
Use of Goods and Services	361,950,000	(24,075,822)	337,874,178	333,100,312	4,773,866	99%
Social Security Benefits	23,800,000	1,700,000	25,500,000	25,400,883	99,117	100%
Acquisition of Assets	27,950,000	(9,350,000)	18,600,000	18,483,394	116,606	99%
Totals Payments	1,052,700,000	1,792,578	1,054,492,578	1,036,765,626	17,726,952	98%
Surplus/Deficit	-	-	-	4,431,677		

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

b) **Adjustment within the year:** The changes of **Kshs. 1,792,578** between the original and the final budget resulted from additional funds and reallocations in Supplementary Estimates No. I and II.

The Authority's financial statements were approved on **12th August, 2024** and signed by:


Elema Halake, SS
Accounting Officer/CEO


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

Notes to the Financial Statements (Continued)

1. EXCHEQUER RELEASES

Description	2023-2024	2022-2023
	Kshs.	Kshs.
Total Exchequer Releases for Quarter 1	285,508,267	213,851,894
Total Exchequer Releases for Quarter 2	201,422,040	189,930,362
Total Exchequer Releases for Quarter 3	194,737,331	159,746,210
Total Exchequer Releases for Quarter 4	359,529,665	347,393,033
Total	1,041,197,303	910,921,499

The revised approved amount was Kshs. 1,054,492,578 against amount received of Kshs. 1,036,765,626. The difference of Kshs. 17,726,952 was not requisitioned from National Treasury due to delay in recruitment of replaced staff.

The actual amount received during the financial year is Kshs. 1,041,197,303 resulting in variance of Kshs. 4,431,677 unspent due to insufficient balances in operational and maintenance votes and early closure e-procurement model hence remitted to National Treasury.

2. COMPENSATION TO EMPLOYEES

Description	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	414,884,166	350,046,501
Basic wages of temporary employees	1,152,973	989,789
Personal allowances paid as part of salary	175,375,598	117,736,285
Staff Pension and other social security contribution	68,368,300	50,702,338
Total	659,781,037	519,474,913

Expenditure on compensation of employees increased by Kshs. 140,306,124 in FY 2023/24 due to salary review and recruitment/replacement of staff.

Notes to the Financial Statements (Continued)

3. USE OF GOODS AND SERVICES

Description	2023-2024	2022-2023
	Kshs	Kshs.
Utilities	2,499,900	2,199,665
Communication, supplies and services	17,225,990	13,986,236
Domestic travel and subsistence	57,293,722	56,880,791
Foreign travel and subsistence	1,425,675	2,391,029
Printing, advertising/inform supplies & services	4,397,204	4,293,755
Rentals of produced assets	71,462,310	70,479,852
Training expenses	4,695,465	8,886,774
Hospitality supplies and Services	15,421,337	16,400,106
Insurance costs	69,689,898	68,818,534
Office and general supplies and services	7,645,510	10,524,791
Other operating expenses	32,721,339	35,916,297
Routine maintenance – motor vehicles	18,178,683	16,909,397
Fuel oil and lubricants	28,291,420	24,397,685
Routine maintenance – other assets	2,151,859	5,082,302
Total	333,100,312	337,167,215

Expenditure on use of goods decreased by Kshs. 4,066,903 in FY 2023/24 mainly due to reduction in costs related to foreign travel, training, use of general supplies and operating expenses as well as routine maintenance of other assets to achieve economic use of allocated resources.

4. SOCIAL SECURITY BENEFITS

Description	2023-2024	2022-2023
	Kshs	Kshs.
Government pension and retirement benefits - Gratuity	25,400,883	44,599,994
Total	25,400,883	44,599,994

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

Notes to the Financial Statements (Continued)

5. ACQUISITION OF ASSETS

Description	2023-2024	2022-2023
Non -Financial Assets	Kshs	Kshs
Purchase of Office Furniture and General Equipment	2,037,200	3,699,950
Purchase of Specialized Plant, Equipment and Machinery	2,946,194	1,393,044
Sub-total	4,983,394	5,092,994
Financial Assets		
Housing Loans to Public Servants (Staff Mortgage and car loan)	13,500,000	-
Sub-total	13,500,000	-
Total	18,483,394	5,092,994

During the period under review, the financial assets budget was increased by Kshs.13.5 million.

6. CASH AND BANK ACCOUNTS

6A: BANK ACCOUNTS

Name of Bank, Account No. & currency	2023-2024	2022-2023
	Kshs	Kshs.
Central Bank of Kenya, Account No. 1000181559- Recurrent	4,816,288	4,771,327
Central Bank of Kenya, Account No. 1000182393 - Deposit	16,100	402,398
Central Bank of Kenya 165, Account No. 1000182717-	-	-
Total	4,832,388	5,173,726

6B: CASH ON HAND

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

Notes to the Financial Statements (Continued)

7. THIRD PARTY DEPOSITS AND RETENTION

Description	2023-2024	2022-2023
	Kshs	Kshs.
Retention – Office Refurbishment	-	359,398
Deposits – Proceeds for Disposal of Assets	-	43,000
Retention - (Staff Retentions)	400,711	184,943
Total	400,711	587,341

The staff retention represents insurance claim of Ksh. 384,611 payables to a staff and final salary dues of Kshs. 16,100 payables to an officer who exited the Authority.

8. FUND BALANCE BROUGHT FORWARD

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts	5,173,726	3,603,968
Accounts Receivables	-	97,126
Accounts Payables	(587,341)	3,437,928)
Total	4,586,384	263,166

9. PRIOR YEAR ADJUSTMENTS

Description	2023-2024	2022-2023
	Kshs	Kshs.
Adjustments on bank account balances	(4,586,384)	(263,166)
Total	(4,586,384)	(263,166)

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

10. (INCREASE)/ DECREASE IN ADVANCES AND IMPRESTS

Description	2023-2024	2022-2023
	Kshs	Kshs
Receivables as at 1 st July 2023	-	97,126
Receivables as at 30 th June 2024	-	-
Increase/ (Decrease) in Receivables	-	(97,126)

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Payables as at 1 st July 2023	587,341	3,437,928
Payables as at 30 th June 2024	400,711	587,341
Increase/ (Decrease) in payables	(186,630)	(2,850,587)

12.RELATED PARTY DISCLOSURES

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

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

13.OTHER IMPORTANT DISCLOSURES

13.1 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation		
IPOA Board	64,176,462	57,412,256
Director/CEO & Deputy Directors	29,455,340	25,733,212
Total Key Management Compensation	93,631,802	83,145,468


13.2 Contingent Liabilities

Contingent liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court case No. E195 of 2021, against John Kiragu vs IPOA and three others for general and special damages plus cost and interest	898,000	-
Total	898,000	-

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

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

The Authority had no prior years audit issues.


Elema Halake, SS
Accounting Officer/CEO
Mohamed Adan
Deputy Director, Finance & Planning.
ICPAK M/No. 13129

16. ANNEXES

ANNEX I – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2022/2023	Additions during the period (Kshs)	Disposals during the period (Kshs)	Transfers in/(out) during the period	Historical Cost c/f (Kshs) 2023/2024
Office refurbishment (2 nd , 3 rd and 4 th Floors, ACK Garden Annex, 1 st Ngong Avenue, Nairobi, and regional offices)	139,863,349	-	-	-	139,863,349
Motor vehicles	195,954,980	-	-	-	195,954,980
Office equipment, furniture and fittings	55,474,458	2,037,200	-	-	57,511,658
ICT equipment, software and other ICT assets	14,995,137	2,946,194	-	-	17,941,331
Total	406,287,924	4,983,394	-	-	411,271,318

ANNEX II- REPORTS GENERATED FROM IFMIS

1. GOK IFMIS Statement of Receipts and Payments for the year ended 30th June, 2024

	Note	Current Period	Previous Period
RECEIPTS			
Exchequer releases	4	1,041,197,303	910,921,499
TOTAL RECEIPTS		1,041,197,303	910,921,499
PAYMENTS			
Compensation of Employees	12	659,781,037	519,474,913
Use of goods and Services	13	333,100,312	337,167,215
Social Security Benefits	17	25,400,883	44,599,994
Acquisition of Assets	18	18,483,394	5,092,994
TOTAL PAYMENTS		1,036,765,626	906,335,115
SURPLUS/DEFICIT		4,431,677	4,586,384

2. GOK IFMIS Statement of Financial Position as at 30th June, 2024

	Note	Current Period	Previous Period
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances	22A	4,832,388	5,173,725
Total Cash And Cash Equivalents		4,832,388	5,173,725
TOTAL FINANCIAL ASSETS		4,832,388	5,173,725
Financial Liabilities			
Accounts Payables - Deposits	24	400,711	587,341
NET FINANCIAL ASSETS		4,431,677	4,586,384
Represented By			
Fund Balance b/fwd	25	4,586,384	263,166
Prior Year Adjustment	26	(4,586,384)	(263,166)
Surplus/(Deficit) for the Year		4,431,677	4,586,384
NET FINANCIAL POSITION		4,431,677	4,586,384

3. GOK IFMIS statement of Financial Position as at 30th June, 2024

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Exchequer releases	4	1,041,197,303	910,921,499
Payments for Operating Expenses			
Compensation of Employees	12	(659,781,037)	(519,474,913)
Use of goods and Services	13	(333,100,312)	(337,167,215)
Social Security Benefits	17	(25,400,883)	(44,599,994)
Adjusted for :			
Adjustments during the year		(186,630)	(2,753,460)
Prior year adjustments		(4,586,384)	(263,166)
Net Cash From Operating Activities	A	18,142,057	6,662,751
Cash Flow From Investing Activities			
Acquisition of Assets	18	(18,483,394)	(5,092,994)
Net Cash Flow From Investing Activities	B	(18,483,394)	(5,092,994)
Cash Flow From Borrowing Activities			
Net Cash Flow From Financing Activities	C	-	-
net increase in cash and cash equivalent	A+B+C	(341,337)	1,569,757
cash and cash equivalent at beginning of the year		5,173,725	3,603,968
Cash and Cash Equivalent at END of The Year	22A+22B	4,832,388	5,173,725

4. Gok IFMIS Statement of Budget Execution - Recurrent Expenditure

	Note	Printed Estimate	Realloca- tion /Transfe r	Supplementa- ry Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Exchequer releases	4	-	-	-	-	1,041,197,303	(1,041,197,303)	0%
Total		-	-	-	-	1,041,197,303	(1,041,197,303)	0%
PAYMENTS								
Compensation of Employees	12	639,000,000	-	33,518,400	672,518,400	659,781,037	12,737,363	98%
Use of goods and Services	13	361,950,000	-	(24,075,822)	337,874,178	333,100,312	4,773,866	99%
Social Security Benefits	17	23,800,000	-	1,700,000	25,500,000	25,400,883	99,117	100%
Acquisition of Assets	18	27,950,000	-	(9,350,000)	18,600,000	18,483,394	116,606	99%
Total		1,052,700,000	-	1,792,578	1,054,492,578	1,036,765,626	17,726,952	98%

5. Gok IFMIS Notes to Financial Statements

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	285,508,267	213,851,894
Exchequer Releases/ Provisioning Account for Q2	9910201	201,422,040	189,930,362
Exchequer Releases/ Provisioning Account for Q3	9910201	194,737,331	159,746,210
Exchequer Releases/ Provisioning Account for Q4	9910201	359,529,665	347,393,034
TOTAL		1,041,197,303	910,921,499

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	414,884,166	350,046,501
Basic Wages - Temporary Employees	2110200	1,152,973	989,789
Personal Allowances paid as part of Salary	2110300	175,375,598	117,736,285
Social Benefit Schemes Outside Government	2120300	68,368,300	50,702,338
TOTAL		659,781,037	519,474,913

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	2,499,900	2,199,665
Communication, Supplies and Services	2210200	17,225,990	13,986,236
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	57,293,722	56,880,791
Foreign Travel and Subsistence, and other transportation costs	2210400	1,425,675	2,391,029
Printing , Advertising and Information Supplies and Services	2210500	4,397,204	4,293,755
Rentals of Produced Assets	2210600	71,462,310	70,479,852
Training Expenses	2210700	4,695,465	8,886,774
Hospitality Supplies and Servi	2210800	15,421,337	16,400,106
Insurance Costs	2210900	69,689,898	68,818,534
Office and General Supplies and Services	2211100	7,645,510	10,524,791
Fuel Oil and Lubricants	2211200	28,291,420	24,397,685
Other Operating Expenses	2211300	32,721,339	35,916,297
Routine Maintenance - Vehicles	2220100	18,178,683	16,909,397
Routine Maintenance - Other Assets	2220200	2,151,859	5,082,302
TOTAL		333,100,312	337,167,215

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	25,400,883	44,599,994
TOTAL		25,400,883	44,599,994

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Office Furniture and General Equipment	3111000	2,037,200	3,699,950
Purchase of Specialized Plant, Equipment and Machinery	3111100	2,946,194	1,393,044
Domestic Lending and On-lending	4110000	13,500,000	-
TOTAL		18,483,394	5,092,994

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Recurrent Bank Accounts	6530000	4,816,288	4,771,327
Deposit Bank Account	6550000	16,100	402,398
TOTAL		4,832,388	5,173,725

24. Accounts Payable

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	400,711	587,341
TOTAL		400,711	587,341

25. Fund Balances Brought Forward

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	5,173,725	3,603,968
Opening Balance Receivables - Imprest and Clearance Accounts	23	-	97,126
Opening Balance - Deposits	24	(587,341)	(3,437,928)
TOTAL		4,586,384	263,166

26. Prior Year Adjustments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	4,586,384	263,166
TOTAL		4,586,384	263,166

ANNEX III – CONTINGENT LIABILITIES REGISTER

No.	Nature of contingent liability	Remarks
1.	Court Award for case No. E195 of 2021, John Kiragu vs IPOA and three others,	<p>The chief magistrate court at Embu issued a judgement awarding general damages of Kshs. 800, 000 and special damages of Kshs. 98,000 plus cost and interest against IPOA and 2 other defendants.</p> <p>The Authority has appealed against the decision in the High Court at Embu, civil appeal No. E032 of 2024 where the High Court has stayed execution of the judgement until determination of the appeal.</p>

