



Independent Policing  
Oversight Authority



# ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2016



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## VISION

A robust civilian accountability mechanism that promotes public trust and confidence in the National Police Service.

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## MISSION

To conduct impartial and independent investigations, inspections, audits and monitoring of the National Police Service to prevent impunity and enhance professionalism in the interest of the public.

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## MOTTO

Guarding public interest in policing.

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## VALUES

**Transparency:** The Authority shall be open to all, frank and honest in all the Authority's communications, transactions and operations;

**Integrity:** The Authority shall maintain honest practices when carrying out its mandate at all times;

**Independence & Impartiality:** The Authority shall remain free from outside influence and interference when it comes to the implementation of its mandate;

**Respect for Diversity:** IPOA shall uphold that every citizen and community, particularly those that have been historically disadvantaged, will have equal opportunities and protection; and

**Compassion:** The Authority shall deal with victims and survivors of police brutality and unfairness.

# **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2016**

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

## THE YEAR IN NUMBERS

Activities	Numbers
Received complaints	2,529
Accepted complaints received (within mandate)	1,773
Registered complaints received through the IPOA website	683
Recommendations to NPSC	172
Recommendations to the IG	256
Recommendations to Investigations, Inspections, Research and Monitoring	603
Increase in number of files opened compared to last year	737
Cases with investigations ongoing	140
Completed investigations	157
Cases awaiting commencement of investigations	821
Cases forwarded to ODPP	58
Cases in court	23

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## ABBREVIATIONS AND ACRONYMS

ADR	Alternative Dispute Resolution
AIE	Authority to Incur Expenditure
AP	Administration Police
APCOF	African Policing Civilian Oversight Forum
APS	Administration Police Service
CAJ	Commission on Administrative of Justice
CI	Chief Inspector of Police
CIC	Complaints Intake Committee
DIG	Deputy Inspector General of Police
EACC	Ethics and Anti-Corruption Commission
ECM	Enterprise Content Management
ERM	Enterprise Risk Management
FBI	Federal Bureau of Investigation
FIDH	International Federation for Human Rights
GoK	Government of Kenya
GSU	General Service Unit
IAU	Internal Affairs Unit
ICPAK	Institute of Certified Public Accountants of Kenya
ICT	Information, Communication & Technology
IG	Inspector General of Police
IJM	International Justice Mission
IMLU	Independent Medico-Legal Unit
IPOA	Independent Policing Oversight Authority
KENAO	Kenya National Audit Office
KNCHR	Kenya National Commission on Human Rights
MOU	Memorandum of Understanding
NGO	Non-Governmental Organisation
NPS	National Police Service
NPSC	National Police Service Commission

OCPD	Officer Commanding Police Division
OCS	Officer Commanding Police Station
ODPP	Office of the Director of Public Prosecutions
OPSA	Outstanding Police Service Awards
PMF	Performance Management Framework
RCN	Rotary Club of Nairobi
SMS	Short Message Service
UNODC	United Nations Office on Drugs and Crime
URF	Usalama Reforms Forum
WPA	Witness Protection Agency



## CHAIRMAN'S STATEMENT

As the Chair of the Board, it gives me great pleasure to take this opportunity to present the Annual Report and Financial Statement for IPOA operations for the year ended 30th June, 2016.

### Overview

During the year under review which also marks the Authority's 4th Anniversary since it commenced operations in July 2012, we look back with great pride and satisfaction on what the Authority has achieved so far. The Authority was able to deliver on its mandate despite challenges occasioned by a number of operational factors. The Authority made further significant milestones in improving its police oversight capacity.

### Operating Environment

The Authority continues to work closely with, and in partnership with the NPS, National Police Service Commission (NPSC), the Ministry of Interior, the Executive, and all related stakeholders. This calls for consultative working relationships for the benefit of all the parties, and particularly guarding public interest in policing. The Authority notes with satisfaction the increased annual investment by the Government in the security sector through enhanced budgetary provisions.

### Strategy

The Board has continued to monitor the implementation of its five-year Strategic Plan (2014-2018). The Board developed the FY 2015/ 2016 annual workplan which was extracted from the five-year Strategic



Plan. The deliverables that were set out in the Plan and performance outcomes for the year ending 30th June 2016 were achieved. The Board carried out monitoring and evaluation of activities and programmes of the Authority, and the internal capacity was strengthened to ensure effective delivery of the Authority's mandate.

## Risk Management

The Board has committed the Authority to a process of risk management that is aligned to the principals of best practice and corporate governance. Sound assessment of risks enables us to anticipate and respond to changes in our operating environment as well as make informed decisions under conditions of uncertainty.

The risk management process has been embedded in our operating systems and processes so that our responses to risk remain current and dynamic.

## Corporate Governance

Strong corporate governance is integral to the Board's long-term success and is essential in delivering IPOA's strategy. The statement of corporate governance included in this report, details the measures that the Board has undertaken to ensure a robust corporate governance environment.

With regard to excellence in financial reporting and disclosure, the Authority was nominated and declared 1st runners-up, Constitutional Commissions and Independent Offices Category, and 1st runners-up, Best application of International Public Sector Accounting Standards (IPSAS, cash) in Government Ministries, Departments and Agencies (MDAs) combined. The FiRe Awards are jointly organised by the Nairobi Securities Exchange, ICPAK and Capital Markets Authority.

## Future Outlook

The Authority is committed towards its mandate, and looks forward to continue implementing its functions in a transparent, objective, just and in a fair manner. The Authority remains committed to deepening relationship with its stakeholders and key partners. Further, the Authority plans to open regional offices in the coming year to have a presence closer to the people.

The Authority shall endeavour to build the technical capacity of its staff and also augment its staff strength.

## Acknowledgment

On behalf of the Board and Staff, I express my sincere gratitude to the Government of Kenya, Ministry of Interior, Parliamentary Departmental Committee on Administration and National Security, the National Treasury, US Embassy in Kenya, the UNODC and other stakeholders for their continued support. This has gone a long way towards building a solid institution that is responsive to its mandate and stakeholders expectations.

I also wish to salute my fellow Board members for dedicating their time and effort to steer the Authority. Their advice and guidance has played a key role in the attainment of the impressive performance. To our staff, thank you for sharing our vision and for your diligence contribution in helping take us closer to our goals in the Authority's vision, mission and objectives.

I look forward to a promising financial year 2016/2017. God bless you all.



**Macharia Njeru,**  
Chair.

## Overview



## THE CHIEF EXECUTIVE OFFICER'S STATEMENT

The Independent Policing Oversight Authority has continued to carry out its mandate of effectively and efficiently conducting impartial and independent investigations, inspections, audits and monitoring of the National Police Service.

The year under review the Authority made good progress on all areas of its operations and we are happy to note the achievement of its ambitious performance targets set in the annual work plan, derived from the Strategic Plan 2014 - 2018.

### Performance and utilisation of

### funds

The Authority undertook 172 inspections of new police facilities and 69 follow-up inspections. During this period, 22 police operations were also monitored. The Authority also received 2,529 complaints against police misconduct and criminal actions. 157 investigation cases were completed and 140 are still ongoing. By close of the period, the Authority had 23 active cases in court.

During the year, the Authority received Kshs. 359,848,059 from the National

Treasury and recorded a 91% budget utilisation during the period.

## Annual work programme

The Authority monitored the implementation of its Annual Workplan for the year 2015-2016.

Overall, there has been notable progress on the achievement of the Annual Workplan. Inspections of police premises were carried out, monitoring of police operations and investigations of complaints were initiated with priority to backlog and public interest cases.

## Human Capital

To enhance performance, IPOA recruited more investigators and set up a Rapid Response and Forensic Team in Investigations to meet the ever-increasing demands of urgent investigations. The Authority considers staff training as a critical component towards improving work performance. During the year, several training courses were offered particularly to the investigators. Senior staff were trained on relevant management and strategic leadership training programmes to strengthen the Authority's managerial capacity.

## Future Outlook

With an enhanced exchequer funding in 2016-2017 financial year, the Authority plans to continue in the recruitment of additional staff to address the current staff constraints to enable the Authority to deal with the increasing number of complaints and cases requiring investigations.

With the planned opening of the new regional offices, IPOA will also continue to reach out to grassroots Kenyans to sensitise them on the mandate of the

Authority.

## Appreciation

I would like to thank the Board, Management and Staff of the Authority for their continued guidance, support and dedication without which our objectives would not have been achieved. I would also wish to extend our gratitude to the Government of Kenya, the Ministry of Interior and National Coordination, the National Treasury for their cooperation and support.

Finally I would like to thank all taxpayers and stakeholders and assure them of our strong commitment to deliver on our mandate of promoting public trust and confidence in the National Police Service.



**Dr. Joel Mwangi,**  
Chief Executive Officer.

## EXECUTIVE SUMMARY

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During the report period, 2,529 complaints were received and cleared through the Complaints Intake Committee. Out of the received complaints, 603 were recommended for investigations by IPOA, 238 referred to IAU, 172 to NPSC and 256 to NPS. The greatest proportion of 38 % was for IPOA's further actions followed by NPS at 25% and IAU at 17%. Complaints received by IPOA since its establishment cumulated to 6,978.

Achievement on completed investigations during the year was 157 covering 30 counties. Overall, there has been notable progress on completion of investigations over the years from 1 case in 2012/13, 25 cases in 2013/204, 114 in 2014/2015 and 157 in 2015/2016. Of concern is the 821 case backlog that the Authority is determined to address during the 2016/2017 alongside new cases for investigations. A total of 303 investigations have been completed since IPOA's establishment.

Out of the 58 files forwarded to ODPP by IPOA, 44 had been received back for subsequent actions including court processes. A cumulative number of 30 cases were in court out of which one prosecution was realised where 2 police officers were convicted.

A total of 172 new and 69 follow-up inspections were conducted to police premises. Eight (8) police operations were monitored during the year. Cumulatively, 442 inspections had been conducted and 30 police operations monitored. Findings of the state of the inspected facilities depict areas of non-compliance by police to human rights standards that remain a concern to the Authority. Based on the findings from the inspections, it is clear that focus is required in improving the condition of the police premises. Actions required vary where some are executable with the availability of funds while others have no financial implications. The Authority will sustain the follow up in fast tracking the desired improvements.

During the review period, the Authority sustained collaboration with various partners key of whom were KNHCR, EACC, WPA, IAU, NPS, CAJ, NPSC, IMLU, Usalama Forum and IJM.

In partnership with NPS, Rotary Club of Nairobi, KNCHR, NPSC and Usalama Forum, the Authority conducted the successful OPSA event where 46 police officers, 3 detention facilities and 5 police premises nominated by the public for outstanding services were feted with various awards.

Achievements during the year were made possible through GoK funds of Ksh396m and Ksh24.6m 'Basket Fund' managed by UNODC.

## 1.0 INTRODUCTION

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### 1.1 Background

The Authority was established on 18 November 2011 through IPOA Act No. 35 of 2011. The principal functions of the Authority, among others, are to:

- a) Investigate any complaints related to disciplinary or criminal offences committed by any member of the National Police Service, whether on its own motion or on receipt of a complaint, and make recommendations to the relevant authorities, including recommendations for prosecution, compensation, internal disciplinary action or any other appropriate relief, and shall make public the response received to these recommendations;
- b) Receive and investigate complaints by members of the Police Service;
- c) Monitor and investigate policing operations affecting members of the public;
- d) Monitor, review and audit investigations and actions taken by the Internal Affairs Unit of the Police Service in response to complaints against the Police and keep a record of all such complaints regardless of where they have been first reported and what action has been taken; and
- e) Conduct inspections of Police premises, including detention facilities under the control of NPS.

### 1.2 Vision

A robust civilian accountability mechanism that promotes public trust and confidence in the National Police Service.

### 1.3 Mission

To conduct impartial and independent investigations, inspections, audits and monitoring of the National Police Service to prevent impunity and enhance professionalism in the interest of the public.

### 1.4 Motto

Guarding public interest in policing.

### 1.5 Values

To guide its strategic direction, the Authority adopted the following five Values, in addition to those in the Constitution:

- a) Transparency: The Authority shall be open to all, frank and honest in all the Authority's communications, transactions and operations;
- b) Integrity: The Authority shall maintain honest practices when carrying out its mandate at all times;
- c) Independence & Impartiality: The Authority shall remain free from outside influence and interference when it comes to the implementation of its mandate;
- d) Respect for Diversity: IPOA shall uphold that every citizen and community, particularly those that have been historically disadvantaged, will have equal opportunities and protection; and
- e) Compassion: The Authority shall deal with victims and survivors of police brutality and unfairness.

## 1.6 Strategic Planning

The envisaged outcomes of the Authority as stipulated in the Strategic Plan 2014-2018 are:

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

## 1.7 Corporate Governance

### 1.7.1 Introduction

The Board regards corporate governance as pivotal to the attainment of the Authority's core mandates and ensuring that IPOA remains effective. The Board recognizes that for governance to be effective, it must be realized through leadership and collaboration, with the Board at the helm leading by example and complimenting the senior management. This enables effective and efficient decision making and gives a structural aid for the management to discharge their duty to promote the success of IPOA while taking into account the interest of stakeholders. This statement provides necessary information to enable all stakeholders to evaluate the application of IPOA's governance and ethical obligations, that IPOA has complied with the obligations and therefore satisfied its obligations thereunder



### 1.7.2 The Board

The board has a formal schedule of matters reserved for it. The directors receive appropriate and timely information so that they can maintain full and effective control over strategic, financial, operational, compliance and governance matters.

Ultimately, the board determines IPOA's strategic objectives, values, key policies and procedures in accordance with best practice. It is responsible for establishing and maintaining the overall internal controls of financial, operational and compliance functions as well as monitoring performance of the executive management.

The board has delegated the authority for day-to-day management of IPOA to the Chief Executive Officer. However, it retains overall responsibility for IPOA's financial performance, compliance with laws and regulations, and monitoring of its operations.

Under the leadership of the Chief Executive Officer, the role of corporate management is to conduct the day-to-day operations of IPOA in a way that is consistent with the strategic plans and budgets approved by the board. In this context, the CEO makes recommendations to the board with respect to matters of corporate strategy and policy. The board then makes the decisions which it deems appropriate and supervises the execution of such decisions and reviews.

### 1.7.3 Board Size and Composition

IPOA Board comprises nine members. The ninth member is an ex-officio member from the KNCHR. The Board has seven standing Committees, which meet as required. The Committees have been established with clear terms of reference to facilitate efficient and effective decision-making of the Board in discharging its duties, powers and authority.

### 1.7.4 Oversight role of the Board

The board provides strategic direction with a focus on consistent performance in an atmosphere of transparency and accountability whilst also reviewing and monitoring proper corporate governance throughout the Authority. The responsibilities of the board are clearly spelt out in both the IPOA Act and the Board Charter. The board defines the purpose of the Authority, its strategic intent, objectives and its values. It ensures that procedures and practices are in place to protect IPOA's assets and reputation.

The board retains full and effective control over IPOA and monitors management's implementation of the plans and strategies set by the board; it ensures ethical behavior and compliance with relevant laws and regulations, audit and accounting principles, corporate policies and procedures and the Code of Ethics. It strives to act above and beyond the minimum requirements and benchmark performance against best international practices.

The Board's Code of Conduct and Ethics defines the governance parameters within which the Board exists and operates. In accordance with the principles of good corporate governance, each board member undertakes to always act in the best interest of IPOA and exercise his/her power in the execution of duties in good faith and acts with care and prudence.

Specifically, the Board is charged with the following responsibilities:-

- (a) Defining the purpose of the IPOA, that is, its strategic intent and objectives, and its values which should be clear, concise and achievable;
- (b) Strategy formulation and ensuring there are appropriate policies, systems and structures to effectively and successfully implement the strategies;
- (c) Provide leadership within a framework of prudent and effective structures which enable risks to be assessed;
- (d) Identify the opportunities as well as the principle risks in its operating environment including the preparation of the risk policy plans/risk management policies and implementation of appropriate measures to manage such risks or anticipated impact on the operations;
- (e) Review on a regular basis the adequacy and integrity of the internal controls, acquisition and divestures, management information systems including compliance with applicable laws and regulations;
- (f) In stewardship and in discharging its obligations, the Board assumes responsibility in the following areas:
  - (i) Retaining full and effective control over IPOA, and monitoring management in implementing Board plans and strategies;
  - (ii) Ensuring ethical behavior and compliance with relevant laws and regulations, audit and accounting principles, and IPOA's own governing documents and Code of Ethics; and
  - (iii) Defining levels of materiality, reserving specific powers to the Board and delegating other matters with the necessary written authority to management and instituting effective mechanisms that ensure Board responsibility for management performance of its functions; among other mandates and responsibilities as stipulated in the IPOA Act.

### 1.7.5 Board Committees and Responsibilities

1. Finance and Administration: Reviews the authority's annual budgets and procurement plans, quarterly and annual financial reports. The Committee also provides oversight on administration issues within the organization.
2. Human Resource: Advises the Authority on organizational structure, human resource policy and capacity enhancement/building, recruitment of senior staff ensuring that these are competitively structured, reflect face of Kenya, adhere to gender parity, and linked to performance. The Committee also makes recommendations to the Board for broad guidelines that promote operational



efficiency.

3. Investigations, Complaints and Legal: Charged with providing oversight on the Authority investigations and complaints mandates. The Committee also advises the Authority on legal matters.
4. Inspections, Research and Monitoring: Provides oversight on the Authority's inspections, research and monitoring function.
5. Communication and Outreach: Provides oversight on communication and outreach programmes.
6. Risk & Audit: Works closely with the risk and audit unit and plays a critical role in reviewing financial information, and ensuring that the system of internal controls is effectively administered.
7. ICT: Provides oversight on the implementation of the Authority's ICT strategy, and innovation initiatives.

### 1.7.6 Management structure

The Board has empowered the management and staff led by the Chief Executive Officer to facilitate execution of the above functions and achievement of the envisaged outcomes and impacts.

The Authority has four operational programmes: Complaints & Legal; Investigations; Business Services, and Inspections, Research & Monitoring. Departments include Human Capital; Communication and Outreach; Risk & Audit; Security and Procurement.

## IPOA Board Members



**Macharia Njeru**

*Board Chair*

Macharia is an advocate of the High Court of Kenya with 24 years law practice specializing in corporate, banking and property law. In 2009 he was a member of the National Task Force on Police Reforms that developed the program for police reforms and subsequently sat in the Police Reforms Implementation Committee where he led drafting of policing related legislation that was later enacted into law.



**Jedidah Ntoyai**

*Vice Chair & Chair Human Resource Committee*

Jedidah is a psychologist with over 25 years experience in human resource management in the public and private sectors. She holds an MA in Psychology. She has a passion for supporting organisations develop their human capital to enhance their competitive edge. She was a Commissioner with the Interim Independent Boundaries Review Commission.



**Grace Madoka**

*Chair, Communications & Outreach Committee*

Grace is a lawyer with long standing experience in legal, communications, advocacy and development work. She served in the Public Complaints Standing Committee, the precursor of the Commission on Administrative Justice. She has worked in a number of national task force committees and boards on HIV/AIDs, microfinance, pension and education.



**Rose Bala**

*Chair, Audit & Risk Committee*

Rose is a child welfare defender known for initiating technical co-operation between the governments of Kenya and Japan which was instrumental in capacity building of children, probation and judicial officers to streamline the rehabilitation of children in the justice system. She holds an MA in Social Work and an MA in International Child Welfare.



**Fatuma Ali Saman**

*Chair, Inspections, Research & Monitoring Committee*

Fatuma is an educationist and an advocate for women rights. She has worked with national and international faith-based organisations representing marginalised and minority communities. She represented Muslim women in the National Constitutional Conference and contributed in developing the Chapter on the Bill of Rights and Devolution.



**Njeri Onyango**

*Chair, ICT Committee*

An ardent sportswoman, Njeri is an advocate of the High Court of Kenya and member of the Chartered Institute of Arbitrators. She sits on the Kenya Premier League Independent Complaints Committee, Kenya Volleyball Federation Constitutional Review Committee among other sporting bodies.



**Vincent Kiptoo**

*Chair, Investigations & Legal Committee*

Vincent is a Valuer and Lead Environmental Impact Assessment Expert with a MSc. Urban Land Appraisal (UK), MA, Housing Administration and a BA in Land Economics. Vincent is an expert in criminal and asset tracing having worked with KACA, Anti-Corruption Police Unit, KACC and EACC for over 10 years.



**Tom Kagwe**

*Chair, Finance & Administration Committee*

Tom holds an MA in International Studies and a BA in Political Science. He is experienced in research, human rights law and practice. Tom has authored numerous papers on police reforms, and participated in the initial conceptualisation of police oversight in Kenya leading to enactment of the IPOA Act of 2011.



**Kagwiria Mbogori**

*Chair, KNCHR - Ex-officio Member*

Kagwiria is an accomplished Human Rights Practitioner. Currently, she is the Chairperson, of the Kenya National Human Rights Commission. Her focus is on the promotion of a culture of respect for human rights in Kenya in keeping with the mandate of National Human Rights Institution.



**Joel Mabonga**

*CEO / Board Secretary*

Dr. Mabonga holds a Phd. (Management of Educational change), an MPhil (Educational Administration), B.Ed and other courses. Dr. Mabonga has extensive experience having served as Director Voter Education and Partnerships at (IEBC), Chief Examinations Manager and Lecturer.

## 1.7.7 Management team:



*Director, Business Services*

Njoroge holds an MBA in Finance, and a BCom (Accounting). He has attended the Senior Management Leadership Programme at Strathmore University and Antai College of Economics and Management (Shanghai Jiao Tong University, China).



*Director, Investigations*

Elema holds a BA and an MA in Development studies. He is a Federal Bureau of Investigations (FBI) National Academy graduate. He has also undertaken extensive investigation and intelligence trainings in Botswana, USA and Kenya.



*Director, Inspections, Research & Monitoring*

Stephen holds a BA in Economics and Sociology and an MA Human Rights and Conflict Management (Italy). He also holds diplomas in International Law and Human Rights; and Organisation Development and Management.



*Director, Complaints & Legal Services*

James is an Advocate of the High Court of Kenya and has practised for 17 years. He holds an LLM Degree in Governance and Democracy and an LLB Degree from Nairobi University. He also holds a Postgraduate Certificate in Corruption Studies from Hong Kong University.



*Head, Rapid Response*

Emmanuel holds a BSc and is currently pursuing a MA. 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.



*Head, Investigations*

Jeremiah holds a BSc and is currently pursuing a MA. He has extensive experience in forensics, crime scene management, investigations, prevention interdiction and investigations on acts of terrorism. He has also been trained by the FBI.



**Gillian Mutua**

*Head, ICT*

Gillian held a BSc in Information Technology, an MBA, a Diploma in IT and several other IT certification from various institutions. She had extensive experience in the Information Technology sector having worked in various public sector agencies.



**Hassan Kidzuga**

*Head, Risk & Audit*

Hassan holds an MBA in finance and a BCom in accounting and is a Certified Monitoring & Evaluation Expert. He has also undertaken training in Financial management & Good Governance at the Danida Fellowship Centre - Denmark.



**Rhoda Wairioko**

*Head, Human Capital*

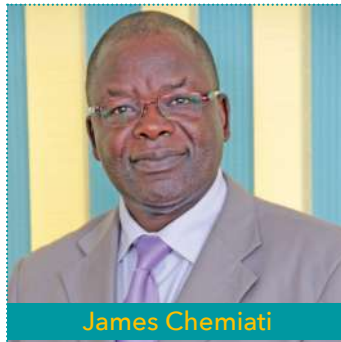
Rhoda holds an MBA and a BBM in Human Resource Management. She has more than 13 years experience in planning, recruitment, development, performance management, reward, wellness and harmonious employee relations.



**Dennis Oketch**

*Head, Communication & Outreach*

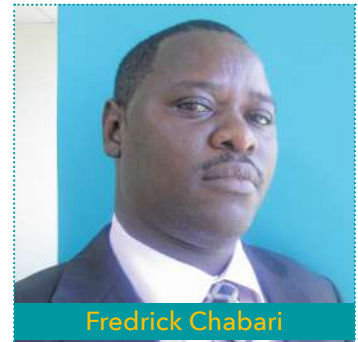
Dennis, holds a BSc in Communication Science, a National Diploma in Communication and is awaiting graduation for a MSc in Communication. Dennis has attended the Senior Management Course and has spoken at forums in Sydney Australia and Kampala.



**James Chemiati**

*Head, Security*

Colonel Chemiati (Rtd) has vast experience in the Security sector having previously worked with the Kenya Defence Forces (KDF) locally and internationally besides attending security training and serving in Western Sahara and South African National War College.



**Fredrick Chabari**

*Head, Procurement*

Fredrick holds an MSc in Procurement and Logistics, a BCom, a Graduate Diploma in Purchasing and Supply, an advanced Diploma in Purchasing and Supply and a Diploma in Business Management. He has 14 years experience in public and in donor funded project procurement.





*Head, Inspections, Research & Monitoring*

Denis holds an MBA in Strategic Management and BA in Sociology, Public Administration and Political Science and has trained in investigations, compliance and enforcement of international laws, environmental protection and climate change in Botswana and China. He has over 9 years experience in law enforcement.



*Head, Complaints*

Until her demise, Janice was innovative and strategic in contribution to the development of IPOA. She was keen to implement an ICT based Complaints Management System to assist the Complaints Intake Committee which she chaired.

### 1.7.8 Staff

As at 30 June 2016, the Authority had a staff count of 109, representing 43 counties (that is, 91% county representation) with 68%:32% male/female gender parity. The number of employees is projected to increase to over 130 during the 2016/17 financial year to address the technical staff capacity challenges being experienced, particularly within investigations department.

## 1.8 Statutory reporting

### 1.8.1 Performance reports

Section 30 of IPOA Act requires the Authority to prepare and submit a Performance Report every six months. During the reporting year, the Authority submitted to the National Assembly two performance reports for six months ended December 2015 and June 2016. Copies of the reports were also forwarded to the Inspector General (IG), NPSC, to the 47 County Commanders and 47 County Assemblies through their respective Governors.

### 1.8.2 Annual report

Section 38 of IPOA Act requires the Authority to prepare and submit an annual report every financial year. This is the Authority's 3<sup>rd</sup> annual report since inception. The report

covers achievements during 2015/2016 Financial Year (1<sup>st</sup> July 2015-30<sup>th</sup> June 2016). It also contains a set of recommendations made to the NPS, among other state organs. Further, the report includes the Authority's audited financial statements for the year ended 30 June 2016.

## 2.0 COMPLAINTS MANAGEMENT

During the year, the Authority received 2,529 complaints against police misconduct and criminal actions. Complaints were processed through the CIC<sup>1</sup> and subsequently referred to IAU, NPSC, NPS, ODPP, EACC and also IPOA's Investigations, Inspections and Monitoring Directorates. Cumulatively since Authority's inception 6,978 have been received through a gradual growth as in figure 1 below:



Figure 1: Trend on number of complaints received per year

### 2.1 Source of the complaints and admission status

During the report period, complaints were received from various sources as shown in table 1 below. It is clear that the largest proportion of the complaints is directly from the public and the least (5%) from the police. It is worth noting that the 19% from the state & non-state agencies were on behalf of aggrieved members of the public.

Table 1: Sources of complaints

Source	Number	Percent
Police	136	5%
Public	1,911	76%
Non-state actors	258	10%
State agencies	224	9%
<b>Total</b>	<b>2529</b>	<b>100%</b>

Out of 2,529 complaints, 1,773 were within the Authority's mandate while 756 were outside the mandate proportions of which is illustrated in figure 2 below.

<sup>1</sup> CIC is an internal organ comprising of representatives from Investigations, Inspections and Monitoring, complaints management and Legal Directorates/Departments to review all received complaints and recommend for subsequent action.



PERCENT OF COMPLAINTS BY MANDATE

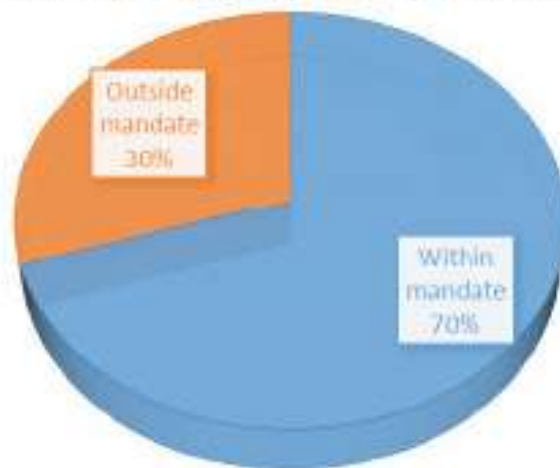


Figure 2: Proportion of complaints by mandate

The Authority will continue to publicise and create awareness on IPOA’s mandate among the public and the police which is expected to reduce on non-mandate complaints.

It is worth noting that 756 complaints in the year were outside IPOA’s mandate translating to 30%. This is a rise from the previous downward trend as presented in figure 2 below. The upward rise of complaints outside the mandate will be addressed through heightened publicity on IPOA’s mandate.

Proportion of complaints outside mandate



Figure 2: Trend on registered complaints outside IPOA’s mandate

## 2.2 Complaints lodging modes

During the year, complaints received through walk-ins remained dominant at 34% followed by letters and online at 33% and 27% respectively while receipt through telephone remained the least at 1% as shown in table 2 below.

July '15 - June '16	Walk ins	Letters	Online	Telephone	Own motion	Social media	Outreach
Percent	34%	33%	27%	1%	2%	0.3%	2.7%
Numbers	860	835	683	25	57	3	66

Table 2: Utilization level of complaints lodging modes

It is therefore evident that Authority's capacity to handle complaints through outreach, social media, own motion and telephone lodging modes need to be continuously enhanced to ensure effective handling and feedback on complaints.

## 2.3 Nature of complaints received

During the year, the Authority received complaints whose nature varied as shown in table 2 below. Trend on the nature of cases over periods as illustrated in figure 3 below depicts a high rate on police inaction pointing to a need for deliberate interventions by IPOA in liaison with NPS towards reduction on such complaints.

Table 3: Nature of complaints

Category	Unlawful arrest and detention	Police shooting and deaths	Assault	Excessive use of force	Inaction	Obstruction of justice	Corruption/ extortion	Admin matters (dismissals, promotions, etc)	Harassment and threats to life	Abuse of office	Misconduct
Number	165	170	138	13	1034	119	131	136	218	90	315
Percent	7%	7%	5%	1%	41%	5%	5%	5%	9%	4%	12%

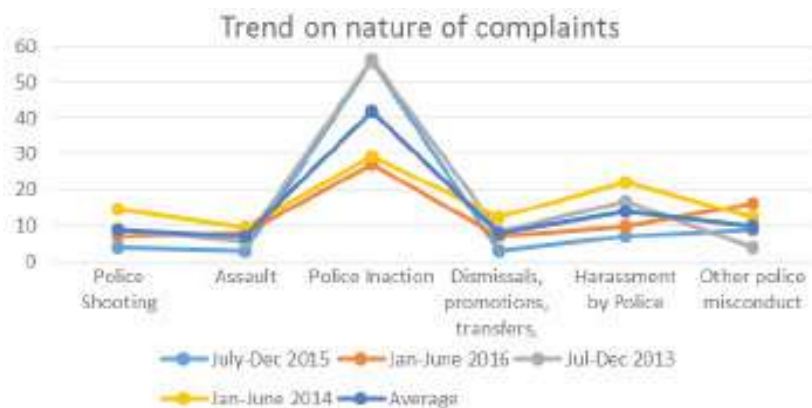


Figure 3: Trend on nature of complaints

## 2.4 Recommendations on complaints by Case Intake Committee

During the year, the Case Intake Committee<sup>2</sup> (CIC) appraised the complaints received and recommended 603 to investigations, inspections or monitoring in IPOA, 238 referred to IAU, 172 to NPSC and 256 to NPS. As shown in figure 4 below, the trend is clear with the largest proportion of complaints referred for IPOA's subsequent actions followed by IAU thus a need for intensified capacity strengthening for IAU towards effective execution of IPOA's mandate.

*Table 4: Complaints Referral Entity*

Complaints Referral Entity	2015/2016	2014/2015	2013/2014
IPOA	38%	37%	34%
NPS	25%		
Internal Affairs Unit (IAU)	17%	32%	20%
National Police Service Commission (NPSC)	9%	12%	11%
Ethics and Anti-Corruption Commission (EACC)	1%	1%	0%
ODPP	2%	1%	1%
Other Agencies	2%	18%	



*Figure 4: Proportion of complaints actioned to various entities*

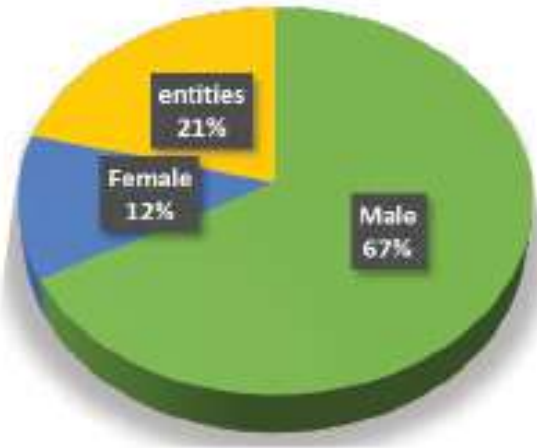
## 2.5 Gender analysis

Gender analysis of the 2,529 complaints received at the Authority show that the male gender constituted the largest portion of complainants. They accounted for 1,707 while the female complainants were 309. Two hundred and seventy (270) were complaints by agencies thus not classified in any gender. The gender proportions are as illustrated

<sup>2</sup> CIC is IPOA's internal structure that appraises the received complaints and recommends for subsequent action to IPOA and other Agencies

in figure 5 below.

**Proportion of complaints by gender**



*Figure 5: Proportion of complainants by gender*

### 3.0 INVESTIGATIONS MANAGEMENT

By close of 2015/2016, the Authority had cumulatively completed investigation on 303 cases since inception out of which 157 were completed in 2015/16. These investigations were distributed in 29 Counties but are notably skewed towards Nairobi. Seventy four (74) of the investigations were in Nairobi, 11 in Kajiado, 8 in Lamu, 7 in Kiambu, 5 in Uasin Gishu, 4 each in Kakamega, Migori, Isiolo, Mombasa, 3 each in Garissa, Wajir, Muranga, Bungoma, Nakuru, Kisumu, Nyandarua, 2 in Kirinyaga, 1 each in Kitui, Bomet, Machakos, Nyeri, Marsabit, Kisii, Elgeyo Marakwet, Trans Nzoia, Narok, Meru, Tana River and Vihiga. The spread is presented in figure 6 below.

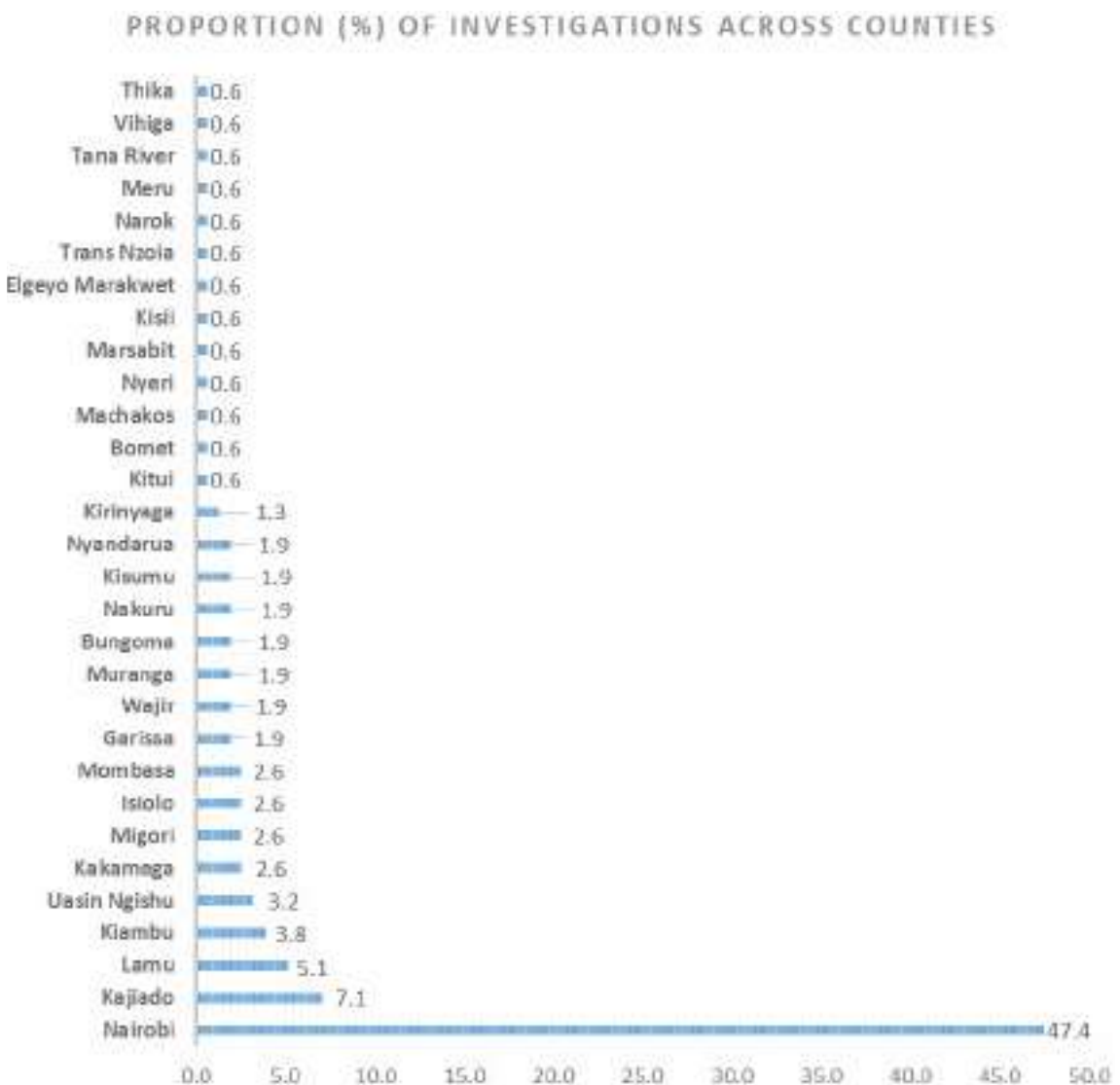


Figure 6: Distribution status of investigations across counties

It is clear from figure 6 above, that the highest proportion (47.4%) of the investigations during the year was in Nairobi. That could be attributed to the centralized location of IPOA. It is expected that with decentralization of IPOA's services this trend may change with a fair coverage in other counties.

Out of the 157 cases investigated and completed:

Fifty eight (58) cases, were recommended for action from the ODPP. The recommended actions varied but mainly included criminal charges of murder, assault, and use of excessive force but also included non-criminal proceedings such as public inquests.

Eighty seven (87) investigations were completed without the need for further action owing to various reasons. Cases closed without the need for further action include cases where another Agency was already investigating or taking relevant action such as where the Police have already instituted criminal action against a police officer or civil proceedings were ongoing in relation to the subject matter. Cases were also closed without need for further action where the complaints were withdrawn by the complainant and the withdrawal accepted by the Authority or due to lack of cooperation from the complainant or victim. Closure without the need for further action also include cases where the investigation was inconclusive owing to lack of evidence, resolution reached through other means such as arbitration or negotiation or no misconduct or criminal offence was identified.

10 cases were referred to other agencies (NPSC, EACC among others)

### 3.1 Status of cases

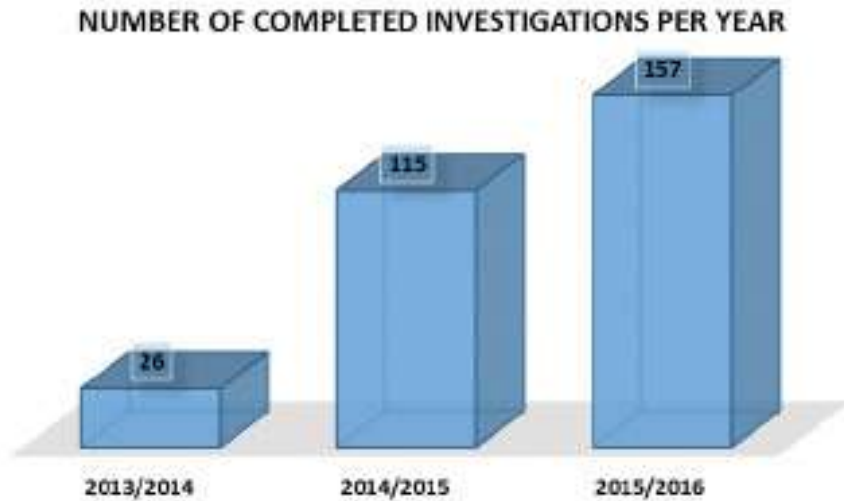
The breakdown below in table 5 shows the status of investigations since the establishment of IPOA as at 30<sup>th</sup> June 2016.

*Table 5: Status of cases*

Status	No. of cases
Cases with investigations ongoing	140
Completed investigations	303
Cases awaiting commencement of investigations	821
Cases forwarded to ODPP	58 <sup>4</sup>
Cases in court <sup>5</sup>	23

<sup>3</sup> Forty four out of the 58 files to ODPP had been returned to IPOA for subsequent action on prosecution, or inquest additional evidence.

<sup>4</sup> Out of 23 cases already in court, conviction was made on 2 police officers in the case of Kwekwe Mwandaza who was killed in Kilifi County.



*Figure 7: Growth in completion of investigations*

Since inception, completion of investigations has gradually grown as shown in figure 7. In the financial year 2013/2014, the Authority completed 26 investigations. In 2014/2015, 115 investigations were completed while 157 cases were completed in the 2015/2016 financial year.

## 4.0 INSPECTIONS AND MONITORING POLICE PREMISES AND OPERATIONS

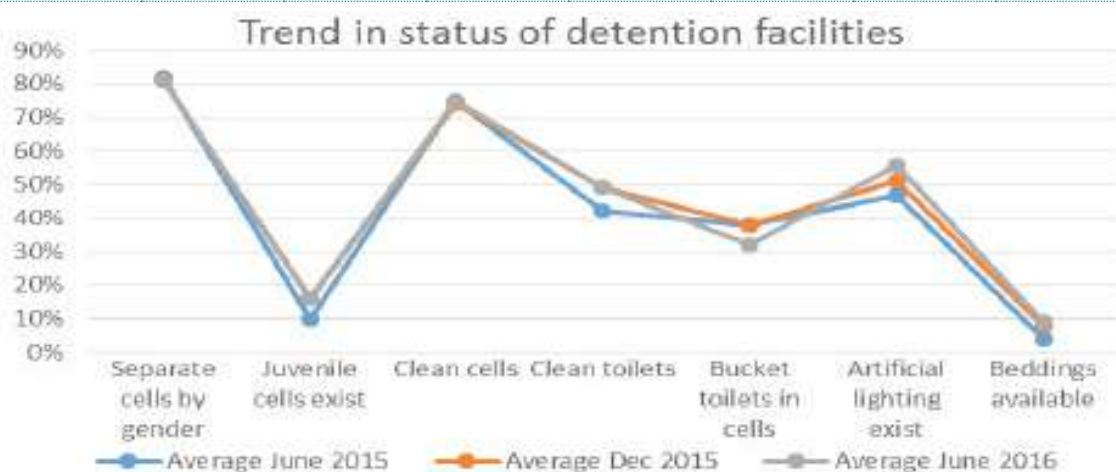
During the year (July 2015-June 2016), a total of 172 new inspections (4 NPS training institutions and 168 in detention facilities and other police premises) were conducted. Sixty nine (69) follow up inspections were conducted and 22 police operations were monitored. The coverage of all inspections during the year were distributed in 41 Counties with 21 in Migori, 19 in Nairobi, 18 each in Nakuru and Machakos, 15 in Kisii, 13 in Taita Taveta, 9 each in Kisumu, Makueni, Isiolo and Laikipia, 8 each in Bungoma, Kitui and Kilifi, 7 in Baringo, 6 in Garissa, 5 each in Lamu and Embu, 4 each in Nyamira, Tharaka Nithi and Kericho, 3 each in Kwale, Nandi, Siaya, Busia and Turkana, 2 each in Kiambu, Kajiado, Bomet, Mombasa, Uasin Gishu, Trans Nzoia and Narok, 1 each in Kakamega, Vihiga, Kirinyaga, Meru, Muranga, Elgeyo Marakwet, Marsabit, Samburu and Mandera. Cumulatively since inception, 442 inspections had been conducted covering 44 counties (in addition to the 41 above, others are West Pokot, Tana River and Homa Bay). Cumulatively 30 police operations had been monitored.

### 4.1 Condition of the inspected police premises

The overall status of detention facilities seem to be consistent as shown in table 6 and figure 8. It is of concern that 29% of detention facilities have only one cell thus temporarily holding one gender (mostly female) at the reporting office.

*Table 6: Trend in status of inspected detention facilities*

Overall by	Separate cells by gender	Juvenile cells exist	Clean cells	Clean toilets	Bucket toilets in cells	Artificial lighting exist	Beddings available
June 2015	82%	10%	75%	42%	38%	47%	4%
Dec 2015	81%	16%	74%	49%	38%	51%	8%
June 2016	81%	16%	75%	49%	32%	56%	9%

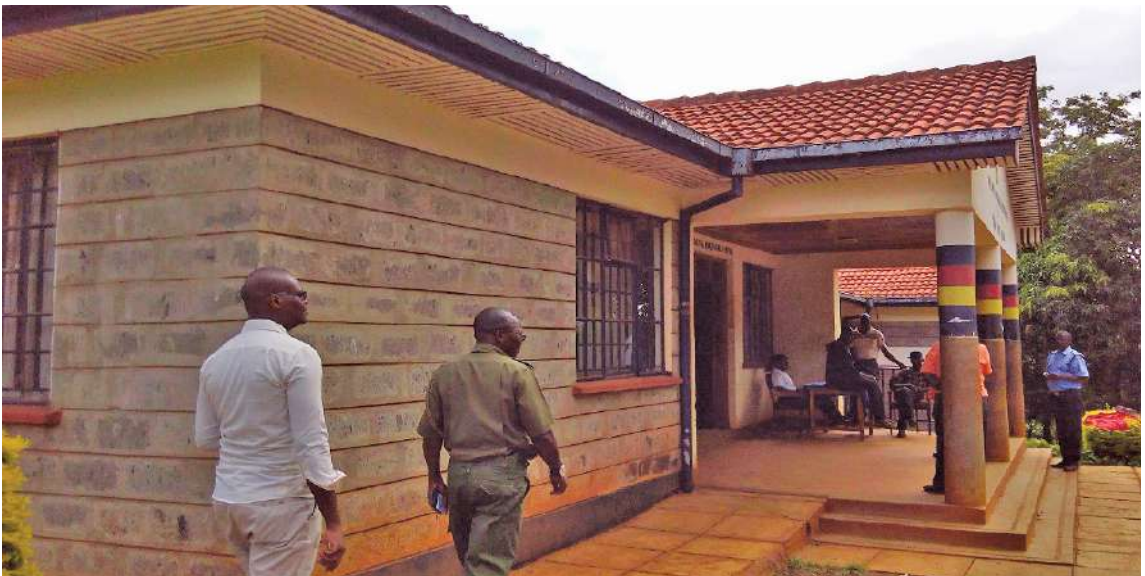


*Figure 8: Trend on status of detention facilities*



## 4.2 Responsiveness to special interest groups

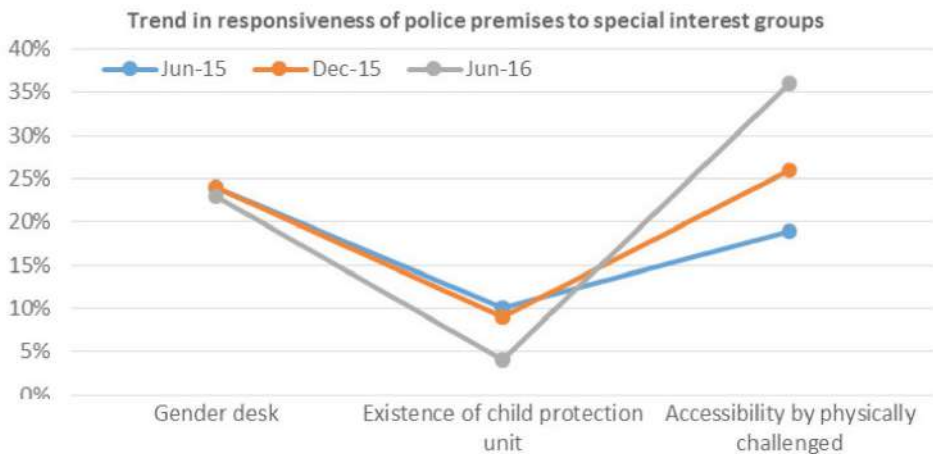
Adherence to constitutional provisions on special interest groups is an area of focus by the Authority. The special interest groups are mainly children, women, and persons with disabilities. In this regard, the Authority observed that out of 61 inspected police facilities, only 14 or 23% had gender desks. Of greater concern was that only 2 or 4% had child protection units, a clear indication that this is an area of attention going forward to ensure rights of children are protected in the police premises. In 22 or 36% of the premises, there was access provisions for persons with physical disabilities such as ramps as seen in photo below.



*IPOA Photo: A ramp for physically challenged persons at Sagana Police Station in Muranga County.*

As shown in figure 9 below, it is clear that the needs of children, in terms of providing child protection unit, are least met followed by existence of gender desk. Although accessibility of the facilities by the physically disabled is relatively better, overall, it is far below expectation. This calls for more intensified interventions and modernisation of the police premises by NPS.

Period	Gender desk	Existence of child protection unit	Accessibility by physically challenged
Overall status by June 2015	24%	10%	19%
Overall status by Dec 2015	24%	9%	26%
Overall status by June 2016	23%	4%	36%



*Figure 9: Responsiveness of police premises to special interest groups*

From the above analysis on conditions of detention facilities, it is imperative that NPS shares with the Authority, on the improvement action plans aimed at enhancing compliance to human rights standards. Specific recommendations on these are illustrated in Appendix I.

## 5.0 RISK AND PERFORMANCE MANAGEMENT

### Risk and Audit Committee Report

The internal audit and risk management function is a critical component in ensuring that we underpin our ability to execute and implement strategy. The principal objectives of the committee are to support the maintenance and continual upgrade of our control environment and to ensure the integrity of the financial information provided to all stakeholders within an environment where risk amelioration is maximized.

The committee seeks to not just respond to change but to support and challenge management to develop controls as they anticipate future risks and opportunities.

The committee met six times in 2015/2016, and received various reports touching on the internal control environment, risk management and corporate governance and in turn reported to the main board on its findings. In addition, the committee continually follows up to ensure all outstanding matters are properly and completely closed out.

### Composition of the committee

The committee is composed of - namely Rose Bala (Chair), Fatuma Saman and Grace Madoka.

In this report we seek to provide an insight into the workings of the committee in the areas of internal control, risk management, corporate governance and compliance.

### The role of the Audit & Risk Committee

The Committee has the following responsibilities:-

1. Evaluating whether processes are in place to address key roles and responsibilities in relation to risk management
2. Evaluating the adequacy of the control environment to provide reasonable assurance that the systems of internal control are of a high standard and functioning as intended.
3. Performing an independent review of the financial statements to ensure the integrity and transparency of the financial reporting process.
4. Monitoring the effectiveness of the Authority's performance information and compliance with the performance management framework and performance

reporting requirements.

5. Evaluating the quality of the internal audit function, particularly in the areas of planning, monitoring and reporting.
6. Engaging with external audit and assessing the adequacy of management response to issues identified by audit.
7. Reviewing the effectiveness of how the Authority monitors compliance with relevant legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

## Internal Controls

The board is responsible for the system of internal control. Through the risk and audit committee the board is committed to continuously ensure adequate and effective control procedures are in place with a view to safe guarding Authority assets and stakeholder interests. Through constant interaction with management and with the assistance of the risk and audit department, the committee is able to evaluate the effectiveness of set internal controls.

The committee continuously seeks to ensure the implementation and maintenance of adequate, effective and properly communicated internal control procedures by management. Management is also required to ensure that the processes and procedures are operating seamlessly and achieve the desired objectives.

The committee is appraised regularly in respect of weaknesses noted, the corrective actions taken and any improvement recommendations provided.

Approval of the annual audit plan is a critical component in ensuring the effectiveness of internal controls and the general control environment.

In 2015/2016 FY, all internal controls were in place and functioning as required. Areas of improvements were identified and implemented. No significant control deficiencies were noted either by the external or internal auditors.

## Risk Management

The Board has initiated and facilitated the process that will see the enhancement of risk management. The Board has an integrated risk management framework/strategy. The Board's approach to risk management is based on risk governance structures, risk management policies, risk identification, measurement, monitoring and reporting. The risk management policies and systems are reviewed regularly to ensure they are in

tandem with the environment, regulatory guidelines, industry practice, as well as the services offered.

The Board recognizes the critical role the risk management will continue to play in its endeavour to carry out its operations in a dynamic environment. The Board is committed to ensure that corporate governance and risk management are deeply entrenched in the Authority's strategy and culture. An elaborate risk management strategy that will provide direction on matters of policy and guide the implementation and control has been developed.

This risk management framework captures the following among other things:-

- The Authority's risk appetite and parameters;
- The Authority's risk matrix that highlights the rating of risks;
- The structure of managing risks and accountabilities
- The processes, procedures and reports that manage risks;
- The mitigating factors, prevention, contingency plans and controls.

The Board has the overall responsibility for the establishment and oversight of the Authority's risk management framework. The Board has delegated its risk management to the 'Risk and Audit Committee'.

The primary responsibility for the development and implementation of controls to address operational risk is assigned to management. The responsibility is supported by the development of overall standards for the management of operational risk in the following areas:-

- Requirements for appropriate segregation of duties, including the independent authorization of transactions.
- Requirements for the reconciliation and monitoring of financial transactions
- Compliance with regulatory and legal requirements
- Documentation of controls and procedures
- Requirements for the yearly assessment of operational risks faced and the adequacy

of controls and procedures to address the risks identified

- Requirement for the reporting of operational losses and proposed remedial action
- Development of Contingency Plans
- Training and professional development
- Ethical and business standards
- Risk mitigation, including insurance where it is effective.

Operational risks are documented in the Enterprise Risk Framework and are managed by the Risk and Audit function established to spearhead and coordinate risk management activities. The measures taken include proactively identifying, analysing and mitigating risks in all facets of the Authority.

During 2015/2016 FY, the risk management framework was finalized and implemented, risk registers completed and updated periodically and there was a significant progress in inculcating the risk management culture within the Authority.

## Internal Audit

The Authority has a robust internal audit function headed by the Head of Risk and Audit.

The members of staff in this department are qualified and highly skilled and are members of the Institute of Certified Public Accountants (ICPAK) and IIA - the institute of internal Auditors.

The risk and audit department utilises a risk based audit methodology whereby more focus is given to those areas identified as high risk, as identified by the departmental risk committees and risk registers. Internal audit programs are then designed to fully compliance test related internal checks and controls.

The department provides assurance on matters of internal control, risk and governance and also provides consultancy services on process enhancement and improvement.

The department is independent and reports directly to the board risk and audit committee and has unrestricted access to all records and individuals within the Authority.

The staff in the department attend various continuing professional development (CPD)

training programs to maintain their knowledge and skills related to their duties.

During the year the internal audit department carried out internal audit engagements and follow up assignments in financial and non-financial areas of the Authority as follows:-

- Budget process and Budget Implementation
- Assets controls, movement and valuation
- Governance processes
- Human resource hiring, retention, training
- Bank reconciliations
- ICT Service provisions
- Procurement processes

## 5.1 PERFORMANCE MANAGEMENT

The Authority remained on course on its performance management strategy guided by an elaborate Performance Management Framework. During the report period, the Authority conducted performance review sessions at the management, board committee levels, based on the analyzed performance information gathered from each of IPOA's departments. The culmination of the review was with Management and Board during a performance review workshop held at Intercontinental Hotel.

Annual work planning process was commenced during the report period and resulted to a draft 2016/2017 Annual Work Plan and Budget. Once approval is granted by the Board, the work plan will form the basis of development of Individual Work Plans and implementation by each IPOA staff during the 2016/2017 Financial Year.

### Mid-term review of the Strategic Plan 2014-2018

Having implemented the strategic plan for two years, the Authority embarked on its review and a consultant was brought on Board through the support from the 'Basket Fund' under UNODC.

The review was planned for completion during the 1st quarter of 2016/2017.



## 6.0 ORGANIZATIONAL DEVELOPMENT

### 6.1 Capacity building and training

The Authority recognizes that through effective and efficient human resource services and capacity building, Human Capital is key to ensure enhanced productivity among its staff.

The staffing level of the Authority grew from 69 to 86 by close of 31st December 2015 and further to 112 by June 2016. The Authority embarked on a recruitment exercise aimed at strengthening technical staff capacity in areas such as investigations, inspections, monitoring and legal.

On training, the Authority continued to provide staff with training opportunities to strengthen their skills. The Authority remains focused on seeking appropriate training opportunities for its staff in areas such leadership, strategic management and in specific technical areas.

During the year, some of key trainings provided to staff included foundational training to Sixty-two (62) employees drawn from the Investigations, Complaints Management and Legal Services and Inspections and Monitoring Directorates and forensics training to Forty-five (45) Investigators;



*IPOA Photo: Foundational Training 7th -11th March 2016. Seated: John Chepkilim, Jacques Omondi, Emmanuel Lagat, Wambui Mwaura, Dr. Joel Mabonga, James Olola, Faith Nchagwa, Timothy Nzomo. Middle Row: Julius Sholle, Merlyne Wanaswa, Judith Kinyua, Monicah Obegi, Eliakunda Mcharo, Finsay Kirui, Lillian Mwangi, Raphael Nyina, Sammy Chiko, Emma Libwob. Back row: Benedict Odhiambo, Moses Mwakelemu, Elijah Kiarie, Sophie Nyagige, Esther Kenyanya, Peter Mwita, Noah Otieno, Paul Otiende, Evans Okeyo, Shaviya Mameti, Richard Kamau, Nicodemus Kipkemboi*





*IPOA Photo: Investigators during forensic I training at Lukenya with the CEO*

## 6.2 Decentralization of IPOA services

In line with section, 3(3) and 6 (i) of IPOA Act, the Authority upheld the resolve to decentralize its services to take its services closer to the people. To support the undertaking, the Authority received an allocation of Ksh. 80 million by Parliament. In a pilot drive, Authority planned to secure office space in Kisumu, Mombasa and Garissa and initiate staffing arrangements and other requirements to operationalise these offices by the end of the year.

## 7.0 INFORMATION, COMMUNICATION & TECHNOLOGY (ICT)

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Though efforts were made to improve and operationalise the in-house Complaints and Investigations Management System (CIMS), the Authority made tremendous strides in improving its ICT services. To realise this, the Authority embarked on a new ICT system known as the Enterprise Content Management (ECM). The system will encompass complaints management, investigations, inspections and all the Authority's key processes. This will enable a seamless process of management and tracking of the Authority's operational workplans.

The United States of America Embassy in Kenya is funding the design and development of the system.

## 8.0 COMMUNICATION AND OUTREACH

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During the report period, the communication strategy's objectives of creation and enhancement of IPOA awareness, promotion of effective stakeholder engagement and generation of a brand personality were met through various activities such as the implementation of outreach activities targeting our stakeholders, printing and distribution of IEC materials, holding of occasional media briefings and advisories, media mentions and appearances, stakeholder MOU signings, customer care among other activities. The number of IPOA's partners increased by inclusion of the Government Advertising Agency, Jamii Thabiti, development officials and media practitioners.

There was an increase in education outreach initiatives. The number of people reached with messages on IPOA through various media including the media (print and electronic media), new media, the Authority website, lectures, talks, inspections exercises among others.

The Department conducted police and public education outreach forums in Nairobi, Kisumu, Mombasa, Tana River, Wajir, Lamu, Garissa, Turkana, Mandera, Marsabit and Isiolo Counties. This was done at the CID Training School, Senior APS Officers in Loresho, Mathare, Kibera and Huruma youths, Loreto Convent Valley Road School, Dandora women and youths, Kakuma refugees, the Legal Awareness Week, Public inquiries in the Coastal region and in churches and mosques.

During these education outreach initiatives, the Authority focused on training and enhancing professional policing standards amongst the members of the National Police Service.

IPOA undertook 5 communication campaigns employing the media, outreach employing focus group discussions, social media campaigns, OPSA nomination activation campaign, electronic and print campaign and sensitization on IPOA mandate through IEC materials.



*IPOA Vice Chair giving a talk to an audience during an outreach exercise in Uasin Gishu County*

Through the Government Advertising Agency, the Department also entered into an agreement with several media houses to advertise and popularize its activities including the Outstanding Police Service Awards through the print and electronic media.

The Communication Strategy continues to be actualized in its three-pronged objective approach of creation of IPOA awareness, promotion of effective stakeholder engagement and generation of a brand personality.

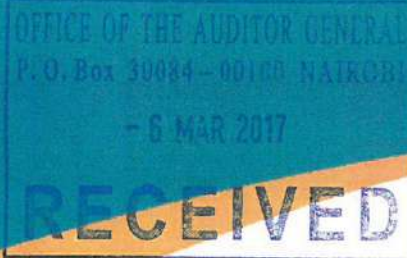
During the report period, the Authority maintained its endeavour to continue to create and maintain relationships with similar mandate organizations, representatives and policing agencies to strengthen public and police confidence in itself and its role in providing impartial civilian oversight over the work of the police.



*IPOA Board Member Vincent Kiptoo giving a talk to police officers during an outreach exercise in Uasin Gishu County*







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**INDEPENDENT POLICING OVERSIGHT AUTHORITY (IPOA)**

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**REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2016**

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

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**KEY ENTITY INFORMATION AND MANAGEMENT**

**a) Background information**

**Incorporation/Objectives**

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

The objectives of the Authority are to:

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

**Principal Functions**

The principal functions of the Authority are to:

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

**INDEPENDENT POLICING OVERSIGHT AUTHORITY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

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**KEY ENTITY INFORMATION AND MANAGEMENT (continued)**

**(a) Key Management**

**Members of the Board:**

The IPOA Board had the following nine board members, who provided oversight of the management during the period:

	<b>Name</b>	<b>Designation</b>
1	Macharia Njeru	Chairperson
2	Jedidah Ntoyai	Vice Chairperson
3	Tom Kagwe	Member
4	Fatuma Saman	Member
5	Rose Bala	Member
6	Grace Madoka	Member
7	Vincent Kiptoo	Member
8	Njeri Onyango	Member
9	Kagwiria Mbogori	Ex-Officio Member (KNCHR)

**Senior Management Staff:**

	<b>Name</b>	<b>Designation</b>
1	Dr Joel Mabonga	Chief Executive Officer/Board Secretary
2	Maina Njoroge	Director, Business Services
3	James Olola	Director, Complaints and Legal Services
4	Stephen Musau	Director, Inspection and Monitoring
5	Elema Halake	Director, Investigations

**(b) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

	<b>Name</b>	<b>Designation</b>
1	Dr Joel Mabonga	Chief Executive Officer/Board Secretary
2	Maina Njoroge	Director, Business Services
3	Agatha Cheruiyot	Chief Accountant

**(c) Fiduciary Oversight Arrangements**

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



**INDEPENDENT POLICING OVERSIGHT AUTHORITY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

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**KEY ENTITY INFORMATION AND MANAGEMENT (continued)**

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

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

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

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

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

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

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

**Finance & Administration Committee**

Tom Kagwe (Chair)  
Njeri Onyango  
Vincent Kiptoo  
Jedidah Ntoyai

**Inspections, Research & Monitoring Committee**

Fatuma Saman (Chair)  
Jedidah Ntoyai  
Rose Bala  
Vincent Kiptoo  
Tom Kagwe

**Human Resource Committee**

Jedidah Ntoyai (Chair)  
Grace Madoka  
Fatuma Saman  
Tom Kagwe  
Njeri Onyango

**Complaints, Investigations & Legal Committee**

Vincent Kiptoo (Chair)  
Njeri Onyango  
Tom Kagwe  
Rose Bala  
Grace Madoka

**Communications & Outreach Committee**

Grace Madoka (Chair)  
Fatuma Saman  
Vincent Kiptoo  
Rose Bala  
Njeri Onyango

**INDEPENDENT POLICING OVERSIGHT AUTHORITY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

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**KEY ENTITY INFORMATION AND MANAGEMENT (continued)**

**Audit & Risk Committee**

Rose Bala (Chair)

Fatuma Saman

Grace Madoka

**ICT Committee**

Njeri Onyango (Chair)

Grace Madoka

Vincent Kiptoo

Rose Bala

Jedidah Ntoyai

**(d) Headquarters**

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

**(e) Contacts**

Telephone: (254) 020 4906 000

E-mail: [info@ipoa.go.ke](mailto:info@ipoa.go.ke)

Website: [www.ipoa.go.ke](http://www.ipoa.go.ke)

**(f) Bankers**

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

**National Bank of Kenya,**  
Hill Branch,  
NHIF Building,  
**NAIROBI.**

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

**The Attorney General**  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
**NAIROBI.**

**INDEPENDENT POLICING OVERSIGHT AUTHORITY**  
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**FOREWORD BY THE BOARD CHAIRMAN**

During the 2015/16 financial year, the Authority was allocated a budget of Kshs. 419.5m. However, the budget as later revised downwards by Kshs. 23.6m to Kshs. 395.9m during the Supplementary Estimates I. Exchequer releases during the period amounted to Kshs. 361m or 91% of the budgetary allocation. Total expenditure during the year was Kshs. 359.8m of which Kshs. 188.7m was spent on compensation of employees, Kshs. 129.9m on use of goods and services, and Kshs. 41.2m on acquisition of assets. Overall, the Authority absorbed 91% of the total allocated budget for the year. This was at the same level of budget absorption as during the previous year. The Authority will endeavour towards full utilization of the allocated funds during the coming year, and within the approved annual budgetary limits.

During the period, the Authority continued to execute its mandate and implement its 4-year Strategic Plan. During the period under review, a total of 2,529 complaints were received from the public and the police, bringing the total complaints received since the Authority was established in 2012 to 6,978. The number of complaints has been on an increasing trajectory over the past three years. However, a large proportion of the complaints have been outside the Authority's mandate. This is probably due to limited awareness by the public of the Authority's mandate. To address this, the Authority held 19 outreach and public forums in over 15 counties across the country to create awareness and to educate both the public and the police on its mandate and functions. As indicated in previous reports, the Authority requests the National Police Service to strengthen the Internal Affairs Unit in terms of staff capacity and other required resources to enable it to deal with complaints referred to it by IPOA in addition to the cases it receives directly.

A total of 157 cases were investigated and completed during the period, 60 of which were recommended to the Office of the Director of Public Prosecutions, 87 were closed without need for further action, and 10 were referred to other institutions, including the National Police Service Commission for further action. As of 30 June 2016, the Authority had investigated and completed a total of 303 cases since inception. As at that date, 23 cases were before the courts out of which there was one conviction of two police officers sentenced to imprisonment. The Authority looks forward to more convictions arising from the ongoing cases before the courts. During the period, 168 new and 69 follow up inspections of police premises were conducted across the country, bringing the total inspections to date to 442. The Authority also monitored 22 police operations.

The Authority continues to acknowledge that within the National Police Service, there are committed and deserving officers who have served the public with excellence, dignity, and made personal sacrifices. For the second year running, therefore, the Authority organized the second edition of the Outstanding Police Service Awards (OPSA) in March 2016 during which 46 police officers were recognized for exemplary service to the public. Three detention facilities within police stations and police premises were also recognized for cleanliness and service to the members of the public.

In order to bring its services closer to the public, the Authority developed a decentralization strategy to roll out regional offices during the 2016/17 financial year. The Authority expects to establish three regional offices in Mombasa, Kisumu and Garissa by January 2017.

Despite the achievements made so far, the Authority has continued to experience challenges towards full implementation of its mandate largely due to inadequate resources. Funding has remained a major impediment. However, the Authority is pleased to report that its annual budgetary allocations have been growing to reasonable levels during the last two years, and especially during the previous financial year.

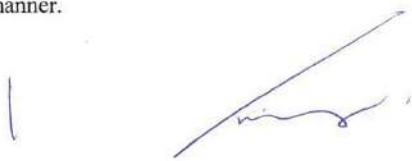
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The Authority hopes that this trend will be maintained during the coming years. The Authority notes with appreciation that its budget for 2016/17 was increased to Kshs. 491m, part of which was allocated for the planned three regional offices. This level of funding will enable the Authority to upscale its activities during the ensuing year. To ease pressure on the Exchequer, the Authority will continue to explore other funding options to finance some of its activities. Additionally, IPOA has also continued to experience difficulties particularly on investigations due to non-cooperation by the police, and availability of critical evidence.

Resulting from the increased budgetary allocation during the year, the Authority was able to enhance its staff capacity through recruitment of additional investigators to deal with the large number of emerging cases. The Authority plans to recruit additional staff during the 2016/17 financial year, some of whom will be deployed to the three regional offices.

The Authority remains committed to its mandate and functions with the objective of guarding public interest in policing in the country. It will continue to carry out its work in a transparent, impartial, just and in a fair manner.



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**Macharia Njeru**  
September 2016



**INDEPENDENT POLICING OVERSIGHT AUTHORITY**  
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**STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in-charge of the Independent Policing Oversight Authority (IPOA) is responsible for the preparation and presentation of the Authority's financial statements, which give a true and fair view of the state of affairs of the Authority for and as at the end of the financial year ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of IPOA entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Authority; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in-charge of IPOA accepts responsibility for the Authority's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Authority's financial statements give a true and fair view of the state of IPOA's transactions during the financial year ended June 30, 2016, and of the Authority's financial position as at that date. The Accounting Officer in-charge of the Independent Policing Oversight Authority further confirms the completeness of the accounting records maintained for the Authority, which have been relied upon in the preparation of the Authority's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The Authority's financial statements were approved and signed by the Accounting Officer on *28<sup>th</sup> September 2016*.

  
Accounting Officer/CEO

  
Director, Business Services





## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON INDEPENDENT POLICE OVERSIGHT AUTHORITY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Independent Police Oversight Authority set out on pages 12 to 27, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments and statement of cash flows 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.

#### Management's Responsibility for the Financial Statements

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

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

#### Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed with a view to obtaining reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of financial statements in order to design audit procedures that are



appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

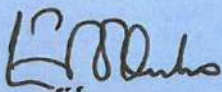
#### **Basis for Qualified Opinion**

Included in the statement of receipts and payments Kshs.129,471,546.40 expenditure on Use of Goods and Services for the year ended 30 June 2016 is an amount of Kshs.87,098.00 relating to confidential expenditure.

The Authority has not provided justification to support the Confidential Expenditure in accordance with provisions of section 101(6) of the Public Finance Management Regulations (2015). In addition, the Authority has not explained existing control measures that is in place to mitigate against risks of mismanaging confidential expenditure.

#### **Qualified Opinion**

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Independent Police Oversight Authority as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**24 February 2017**



**INDEPENDENT POLICING OVERSIGHT AUTHORITY**  
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**STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2015/2016 Kshs.	2014/2015 Kshs.
<b>RECEIPTS</b>			
Exchequer releases	1	361,000,000	236,200,000
Other receipts	2	-	5,000
<b>TOTAL RECEIPTS</b>		<b>361,000,000.00</b>	<b>236,205,000</b>
<b>PAYMENTS</b>			
Compensation of employees	3	188,732,531	176,084,550
Use of goods and services	4	129,875,315	84,942,383
Acquisition of assets	5	41,240,213	4,076,300
<b>TOTAL PAYMENTS</b>		<b>359,848,059</b>	<b>265,103,233</b>
<b>SURPLUS/(DEFICIT)</b>		<b>1,151,941</b>	<b>(28,898,233)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on *28<sup>th</sup> September 2016* and signed by:

  
Accounting Officer/CEO

  
Director, Business Services

**INDEPENDENT POLICING OVERSIGHT AUTHORITY**  
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**STATEMENT OF ASSETS**

	Note	2015/2016 Kshs.	2014/2015 Kshs.
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	6	7,581,592	132,111
<b>Total Cash and Cash Equivalents</b>		<b>7,581,592</b>	<b>132,111</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>7,581,592</b>	<b>132,111</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts payables - deposits	8	6,429,651	64,026
<b>NET FINANCIAL ASSETS</b>		<b>1,151,941</b>	<b>68,085</b>
<b>REPRESENTED BY:</b>			
Fund balance brought forward	7	68,085	28,966,318
Adjusted for: Returns to Exchequer		(68,085)	-
<b>Surplus/(Deficit) for the year</b>		<b>1,151,941</b>	<b>(28,898,233)</b>
<b>NET FINANCIAL POSITION</b>		<b>1,151,941</b>	<b>(68,085)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **28<sup>th</sup> September 2016** and signed by:

  
Accounting Officer/CEO

  
Director, Business Services

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**STATEMENT OF CASH FLOW**

	Note	2015/2016 Kshs.	2014/2015 Kshs.
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Exchequer releases from the National Treasury	1	361,000,000	236,200,000
Other revenues (AIA)	2	-	5,000
<b>Total Receipts for operating income</b>		<b>361,000,000</b>	<b>236,205,000</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	(188,732,531)	(176,084,550)
Use of goods and services	4	(129,875,315)	(84,942,383)
Adjusted for:			
Returns to Exchequer*		(68,085)	-
<b>Net cash flow from operating activities</b>		<b>42,324,069.00</b>	<b>(24,821,933)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of assets	5	(41,240,213)	(4,076,300)
<b>Net cash flows from investing activities</b>		<b>(41,240,213)</b>	<b>(4,076,300)</b>
<b>CASH FLOW FROM BORROWING ACTIVITIES</b>			
Domestic currency/domestic deposits (A/cs payable)		6,365,625	(6,354,231)
<b>Net cash flow from financing activities</b>		<b>6,365,625</b>	<b>(6,354,231)</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENT</b>		<b>7,449,481</b>	<b>(35,252,464)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>132,111</b>	<b>35,384,575</b>
<b>Cash and cash equivalent at END of the year</b>		<b>7,581,592</b>	<b>132,111</b>

\*An amount of Kshs. 68,085 being the unutilized funds during the year was returned to the Exchequer on 10<sup>th</sup> August 2016.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28<sup>th</sup> September 2016 and signed by:

  
Accounting Officer/CEO

  
Director, Business Services

**INDEPENDENT POLICING OVERSIGHT AUTHORITY**  
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**SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget Kshs	Adjustments Kshs	Final Budget Kshs	Actual on Comparable Basis Kshs	Budget Utilization Difference Kshs	% of Utilization actual Kshs f=d/c %
	a	b	c=a+b	d	e=d-c	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases from the National Treasury	419,483,700	(23,589,802)	395,893,898	361,000,000	34,893,898	91%
<b>Sub-Total</b>	<b>419,483,700</b>	<b>(23,589,802)</b>	<b>395,893,898</b>	<b>361,000,000</b>	<b>34,893,898</b>	<b>91%</b>
<b>PAYMENTS</b>						
Compensation of employees	221,630,000	(10,489,520)	211,140,480	188,732,531	22,407,949	89%
Use of goods and services	149,369,700	(10,085,534)	139,284,166	129,875,315	9,408,851	93%
Acquisition of assets	48,484,000	(3,014,748)	45,469,252	41,240,213	4,229,039	91%
<b>TOTALS</b>	<b>419,483,700</b>	<b>(23,589,802)</b>	<b>395,893,898</b>	<b>359,848,059</b>	<b>36,045,839</b>	<b>91%</b>

**Notes:**

- The Authority achieved an overall 91% budget utilization during the year.
- Compensation of employees absorbed 89% of the approved budget. This was due to staff turnover. This was also due to unavoidable circumstances in replacing vacant positions, and planned recruitment of additional staff.
- On use of goods, the Authority recorded a budget absorption rate of 93%. This was due to technical problems experienced in making payments at the end of the year in June 2016. This resulted in pending bills carried forward into 2016/17 financial year. Otherwise, the absorption rate would have been higher.
- In acquisition of assets, an absorption rate of 91% was recorded. The rate would have been higher if not for the technical problems in making payments experienced in June 2016.
- The Authority does not have Development Expenditure Vote.

The financial statements were approved on **28<sup>th</sup> September 2016** and signed by:

  
**Accounting Officer/CEO**

  
**Director, Business Services**



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**BUDGET VERSUS ACTUAL AMOUNTS**

Receipt/Expense Item	Original Budget Kshs a	Adjustments Kshs b	Final Budget Kshs c=a+b	Actual on Comparable Basis Kshs d	Budget Utilization Difference Kshs e=d-c	% of Utilization Difference Kshs f=e/c %
<b>RECEIPTS</b>						
Exchequer releases from the National Treasury	419,483,700	(23,589,802)	395,893,898	361,000,000	(34,893,898)	-9%
<b>Sub-Total</b>	<b>419,483,700</b>	<b>(23,589,802)</b>	<b>395,893,898</b>	<b>361,000,000</b>	<b>(34,893,898)</b>	<b>-9%</b>
<b>PAYMENTS</b>						
Compensation of employees	221,630,000	(10,489,520)	211,140,480	188,732,531	(22,407,949)	-11%
Use of goods and services	149,369,700	(10,085,534)	139,284,166	129,875,315	(9,408,851)	-7%
Acquisition of assets	48,484,000	(3,014,748)	45,469,252	41,240,213	(4,229,039)	-9%
<b>TOTALS</b>	<b>419,483,700</b>	<b>(23,589,802)</b>	<b>395,893,898</b>	<b>359,848,059</b>	<b>(36,045,839)</b>	<b>-9%</b>

**Notes:**

- (a) The Authority recorded 91% budget utilization during the period.  
(b) The absorption of the budget was mainly due to staff turnover, limited access to budget provisions particularly during the second half of the year, and non-completion of the procurement process especially where bids were non-responsive.

The financial statements were approved on **28<sup>th</sup> September 2016** and signed by:

  
**Accounting Officer/CEO**

  
**Director, Business Services**

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**SUMMARY STATEMENT OF PROVISIONING**

- Details of General Accounts on Vote

	2015/2016 Kshs	2014/2015 Kshs
GAV Provisioning account balance	36,045,839	54,484,250
<b>Total</b>	<b>36,045,839</b>	<b>54,484,250</b>

- Details of Exchequer Account

	2015/2016 Kshs	2014/2015 Kshs
Exchequer Provisioning account balance	34,893,898	54,416,165
<b>Total</b>	<b>34,893,898</b>	<b>54,416,165</b>

  
 Accounting Officer/CEO

  
 Director, Business Services

**SIGNIFICANT ACCOUNTING POLICIES**

**1. Summary of Significant Accounting Policies**

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

**a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya. In addition, the financial statements are in compliance with the Public Finance Management Act, 2012, Public Finance Management Act Regulations, 2015, Public Audit Act, 2015, and in line with the requirements of IPOA Act, 2011.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Authority.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

**b) Recognition of revenue and expenses**

The Authority recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Authority. In addition, IPOA recognises all expenses when the event occurs and the related cash has actually been paid out by the Authority.

**c) In-kind contributions**

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

**d) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**e) Accounts Receivable**

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



**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**f) Accounts Payable**

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

**g) Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed assets register a summary of which is provided as a memorandum to these financial statements.

**h) Pending bills**

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

**i) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Authority's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Authority's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**j) Comparative figures**

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

**k) Subsequent events**

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the National Treasury. No material events or circumstances have arisen between the accounting date and the date of this report.

## **2. Financial Risk Management Objectives and Policies**

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

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

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

The following are financial management objectives and policies:

### **a) Market risk**

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

### **b) Credit risk**

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

### **c) Liquidity risk**

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

### **d) Capital risk**

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

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#### e) Operational risk

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

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

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

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

#### f) Reputational risk

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

#### g) Governance risk compliance

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

#### h) Compliance and regulatory risk

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



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**i) Legal risk**

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

**3. Taxation**

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

**4. Retirement benefit obligations**

The Authority makes contributions to a statutory pension scheme, the National Social Security Fund (NSSF), for all its long-term contract employees. Contributions to the scheme are determined by statute at Kshs. 200/- per employee per month for the 12-month period ended 30 June 2016. The employees also contribute a similar amount per month. The Authority's obligations to NSSF are charged to the salary costs on monthly basis.

**5. Staff service gratuity**

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

**6. Legal status/going concern**

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

**7. Employees**

As at 30 June 2016, the Authority had a staff compliment of 114.

**8. Use of funds**

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

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**EXPLANATORY NOTES**

**1. EXCHEQUER RELEASES**

	<b>2015/2016</b>	<b>2014/2015</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Total Exchequer Releases for Quarter 1	79,000,000	30,000,000
Total Exchequer Releases for Quarter 2	90,500,000	65,200,000
Total Exchequer Releases for Quarter 3	97,000,000	61,000,000
Total Exchequer Releases for Quarter 4	94,500,000	80,000,000
<b>Total</b>	<b>361,000,000</b>	<b>236,200,000</b>

**2. OTHER REVENUES**

	<b>2015/2016</b>	<b>2014/2015</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Receipts from admin. fees and charges (AIA)	-	5,000
<b>Total</b>	<b>-</b>	<b>5,000</b>

**3. COMPENSATION OF EMPLOYEES**

	<b>2015/2016</b>	<b>2014/2015</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Basic salaries of permanent employees	113,764,944	89,437,069
Basic wages of temporary employees/Board <sup>A</sup>	17,148,141	36,485,044
Personal allowances paid as part of salary	42,945,278	45,631,769
Compulsory National Social Security Schemes	433,600	354,000
Compulsory National Health Ins. Schemes	1,692,250	459,840
Other personnel payments (Gratuity)	12,748,318	3,716,828
<b>Total</b>	<b>188,732,531</b>	<b>176,084,550</b>

*Note A: The Authority's Board members are entitled to a monthly retainer, transport allowance and airtime as approved by the Salaries and Remuneration Commission (SRC).*

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**EXPLANATORY NOTES (CONTINUED)**

**4. USE OF GOODS AND SERVICES**

	<b>2015/2016</b>	<b>2014/2015</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Specialized materials and supplies	137,501	1,852,000
Communication, supplies and services	4,852,355	4,738,772
Domestic travel and subsistence	24,934,097	10,970,584
Foreign travel and subsistence	2,931,073	577,772
Printing, advertising/inform. Supplies & services	3,336,535	3,144,188
Rentals of produced assets <sup>1</sup>	28,517,488	26,584,140
Training expenses	4,426,676	998,190
Hospitality supplies and services <sup>2</sup>	26,231,415	3,512,187
Insurance costs <sup>3</sup>	16,325,000	17,423,880
Office and general supplies and services	3,839,395	3,054,124
Other operating expenses	8,415,846	8,593,973
Routine maintenance – Motor Vehicles	2,582,334	850,022
Fuel oil and lubricants	2,333,254	2,057,482
Routine maintenance – other assets	1,012,346	585,069
<b>Total</b>	<b>129,875,315</b>	<b>84,942,383</b>

**Note 1:** Included in the Rentals of produced assets of Kshs. 28,517,488 is an amount of Kshs. 720,243 paid during the period but relating to 2016/17 financial year. This relates to a new Lease Agreement for additional office space on the 4<sup>th</sup> floor acquired during the year. The Lease commenced on 1<sup>st</sup> June 2016. The prepaid amount was for the months of July and August 2016.

**Note 2:** The amount includes Kshs. 19,380,000 Board sitting allowances paid during the year. During 2014/15 financial year, the Board sitting allowances were budgeted under personnel emoluments. However, during 2015/16 financial year, the expenditure was appropriately budgeted under board expenses as part of operations and maintenance. The Board sitting allowance has been determined by the Salaries and Remuneration Commission. The Commission has approved Board sittings up to a maximum of eight per month.

**Note 3:** Included in the Insurance costs of Kshs. 16,325,000 is an amount of Kshs. 9,007,881 paid during the period but relating to 2016/17 financial year. The staff medical scheme insurance contract commenced on 1<sup>st</sup> April 2016 and ending on 31<sup>st</sup> March 2017, and thus not in line with the current reporting period.

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**EXPLANATORY NOTES (CONTINUED)**

**5. ACQUISITION OF ASSETS**

Non-Financial Assets	2015/2016	2014/2015
	Kshs.	Kshs.
Refurbishment of buildings	-	1,160,799
Purchase of motor vehicles	33,738,994	-
Purchase of office furniture/equipment	5,424,497	1,738,612
Purchase of specialized plant/equipment	2,076,722	1,176,889
<b>Total</b>	<b>41,240,213</b>	<b>4,076,300</b>

**6. BANK ACCOUNTS**

Name of Bank, Account No. & currency	Type of Account	2015/2016	2014/2015
		Kshs	Kshs
Central Bank of Kenya, Account No. 1000181559	Recurrent	1,151,941	68,085
Central Bank of Kenya 165, Account No. 1000182717	CBK165	-	-
Central Bank of Kenya, Account No. 1000182393	Deposit	6,429,651	64,026
National Bank of Kenya, Account No. 01001094661400	Current	-	-
<b>Total</b>		<b>7,581,592</b>	<b>132,111</b>

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

**7. BALANCES BROUGHT FORWARD**

Non-Financial Assets	2015/2016	2014/2015
	Kshs.	Kshs.
Bank accounts	132,111	28,519,036
Imprest	-	447,282
Payables - deposits	(64,026)	-
<b>Total</b>	<b>68,085</b>	<b>28,966,318</b>



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**EXPLANATORY NOTES (CONTINUED)**

**8 ACCOUNTS PAYABLE**

	<b>2015/2016</b>	<b>2014/2015</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Domestic deposits	6,429,651	64,026
<b>Total</b>	<b>6,429,651</b>	<b>64,026</b>

**9 OTHER IMPORTANT DISCLOSURES**

**9.1 PENDING ACCOUNTS PAYABLE (Annex 1)**

<b>Non-Financial Assets</b>	<b>2015/2016</b>	<b>2014/2015</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Office partitioning project	-	30,530
Supply of goods	1,538,867	-
Supply of services	354,952	-
<b>Total</b>	<b>1,893,819</b>	<b>30,530</b>

**9.2 PENDING STAFF PAYABLES (Annex 2)**

	<b>2015/2016</b>	<b>2014/2015</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Staff payroll deductions	123,884	-
<b>Total</b>	<b>123,884</b>	<b>-</b>

**10. PRESENTATION RESTATEMENT NOTE ON PRIOR YEAR STATEMENT OF CASH FLOWS**

	<b>Audited</b>	<b>Adjustment</b>	<b>Restated</b>
	<b>2014/2015</b>		<b>2014/2015</b>
	<b>Kshs.</b>	<b>Kshs.</b>	<b>Kshs.</b>
Adjustments during the year: Change in Accounts Payable	-	(6,354,231)	(6,354,231)
Cash flow from borrowing activities	(6,354,231)	6,354,231	-
<b>Total</b>	<b>(6,354,231)</b>	<b>-</b>	<b>(6,354,231)</b>

NB: The previous year comparative amounts as audited have been restated due to change in presentation in the current year.

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**EXPLANATORY NOTES (CONTINUED)**

**9.3 PROGRESS ON FOLLOW UP OF AUDITOR'S RECOMMENDATIONS**

All audit issues raised by the external audit during the 2014/15 financial year were resolved and settled during the audit process. As such, there were no audit issues that were carried forward.

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		Kshs a	Kshs b	Kshs c	Kshs d=a-c	Kshs	
	<b>Supply of Goods</b>						
1	Cita Creations	29,000	18/02/2016	-	-	29,000	Printing of research reports
2	Computech Ltd	186,516	02/03/2016	-	-	186,516	Supply of Anti-Virus software
3	Aimitech Kenya Ltd	280,000	23/06/2016	-	-	280,000	Supply of protective helmets
4	Jofrin Investment Ltd	22,950	23/06/2016	-	-	22,950	Supply of extension cables
5	Kul Graphics Ltd	63,800	19/05/2016	-	-	63,800	Printing of annual report
6	National Oil Corporation of Kenya	177,500	31/05/2016	-	-	177,500	Supply of fuel and lubricants, May 2016
7	National Oil Corporation of Kenya	359,969	30/06/2016	-	-	359,969	Supply of fuel and lubricants, June 2016
8	Annicho Auto and General Supplies	36,000	28/06/2016	-	-	36,000	Supply of printing paper
9	Century Media Ltd	180,000	28/06/2016	-	-	180,000	Supply of envelopes
10	Colourprint Ltd	143,625	17/06/2016	-	-	143,625	Printing of annual report
11	Demi Systems Kenya Ltd	30,000	23/06/2016	-	-	30,000	Supply of RFID cards
12	Withholding VAT - Lloyd Masika Ltd	4,320	30/06/2016	-	-	4,320	Rent - Withholding VAT
13	Withholding VAT - Lloyd Masika Ltd	4,320	30/06/2016	-	-	4,320	Rent - Withholding VAT
14	Withholding VAT - McBull	1,035	30/06/2016	-	-	1,035	Withholding VAT
15	Withholding VAT - Ace Paper Print	12,279	30/06/2016	-	-	12,279	Withholding VAT
16	Withholding VAT - Jopco Cleaning Services	7,553	30/06/2016	-	-	7,553	Withholding VAT
	<b>Sub-Total</b>	<b>1,538,867</b>		-	-	<b>1,538,867</b>	

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	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		Kshs	Kshs	Kshs	Kshs	Kshs	
	<b>Supply of services</b>						
1	Pong Agencies	48,720	30/03/2016	-	-	48,720	Upgrade of PABX system
2	KENATCO Taxi Services	171,753	30/06/2016	-	-	171,753	Provision of taxi services
3	Harrem General Merchants	8,000	16/06/2015	-	-	8,000	Plumbing services
4	Raydoll Tours & Travel	26,850	29/10/2015	-	-	26,850	Provision of air tickets
5	Tripple Tours & Travel	10,715	27/10/2015	-	-	10,715	Provision of air tickets
6	Tripple Tours & Travel	13,945	18/06/2015	-	-	13,945	Provision of air tickets
7	Tripple Tours & Travel	9,275	22/10/2015	-	-	9,275	Provision of air tickets
8	Toyota Kenya	18,435	10/03/2016	-	-	18,435	Service of motor vehicles
9	Toyota Kenya	19,549	20/02/2016	-	-	19,549	Service of motor vehicles
10	African Touch Safaris	27,710	06/04/2016	-	-	27,710	Provision of air tickets
	<b>Sub-Total</b>	<b>354,952</b>				<b>354,952</b>	
	<b>Grand Total</b>	<b>1,893,819</b>				<b>1,893,819</b>	

### Notes:

The pending bills were mainly caused by the following, and not lack of budgetary provisions or exchequer releases:

1. Suppliers' invoices were received after the IFMIS payment module was closed on 24<sup>th</sup> June 2016, and
2. The payments were processed on time but the transactions failed on the Central Bank of Kenya's Internet Banking system, and thus reversed after 30<sup>th</sup> June 2016.
3. The pending bills were within the Authority's budgetary provisions for the year.
4. All the pending bills were subsequently settled in full by 31<sup>st</sup> August 2016.



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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
<b>Others (Deductions)</b>		<b>a</b>	<b>b</b>	<b>c</b>	<b>d=a-c</b>		
1.Jogoo Sacco		12,150	30/06/2016	-	-	12,150	Staff deduction
2.Maureen Maina	5	2,500	30/06/2016	-	-	2,500	Per diem balance
3.Mazigira Welfare		600	30/06/2016	-	-	600	Staff deduction
4.IPOA Sacco		93,500	30/06/2016	-	-	93,500	Staff deduction
5.Britam Insurance		15,134	30/06/2016	-	-	15,134	Staff deduction
<b>Sub-Total</b>		<b>123,884</b>				<b>123,884</b>	
<b>Grand Total</b>		<b>123,884</b>				<b>123,884</b>	

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**ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost 2015/16 Kshs'000</b>	<b>Historical Cost 2014/15 Kshs'000</b>
Office refurbishment (2 <sup>nd</sup> and 3 <sup>rd</sup> Floors, ACK Garden Annex, 1 <sup>st</sup> Ngong Avenue, Nairobi)	66,849,385	66,849,385
Motor vehicles	83,316,318	49,577,325
Office equipment, furniture and fittings	11,512,717	6,088,219
ICT Equipment, software and other ICT assets	5,418,143	3,341,421
<b>Total</b>	<b>167,096,563</b>	<b>125,856,350</b>

## 9.0 STAKEHOLDER AND COLLABORATOR PARTNERSHIPS

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The Authority, in line with its stakeholder engagement strategy continues to develop collaborative working relations with partners who include the National Police Service, Internal Affairs Unit, the Office of the Director of Public Prosecutions, the Witness Protection Agency, the Kenya National Human Rights Commission, International Justice Mission, Independent Medical Legal Unit (IMLU), Ethics and Anti-Corruption Commission, National Police Service Commission, Commission of Administration of Justice among others.

During the year UNODC facilitated access to the 'Basket Fund'. This support enabled the Performance Review Workshop, Outreach Forums to 15 Counties, Evidence Based Monitoring training, Forensics and Foundational trainings to IPOA staff. Mid-term review of the Strategic Plan 2014-2018 was also commenced within the report period.

The US Government through the Embassy supported the Authority in conducting the OPSA event and in implementation of the Enterprise Content Management (ECM) system. Series of meetings with the Embassy were held on the ECM system project.

Launch of the Police Reforms Program document 2014-2018: During the report period, the Authority participated in the launch of the Program Document presided over by the Cabinet Secretary, Ministry of Interior and Coordination of National Government at Sarova Stanley Hotel.

### 9.1 REWARDING OUTSTANDING POLICE OFFICERS

The Authority has made it an annual practice to reward police officers and facilities nominated by members of the public for outstanding services through the Outstanding Police Services Award (OPSA). On 14th April 2016, the Authority jointly with the NPSC, NPS, KNCHR, Rotary Club of Nairobi, Transparency International, Usalama Forum and Kenya Human Rights Commission successfully held the second Outstanding Police Service Award (OPSA) event at Intercontinental Hotel. The event was graced by the Cabinet Secretary, Ministry of Interior and Coordination of National Government, NPS leadership and other dignitaries and diplomats.

The objective of OPSA is to recognize and motivate police officers aimed at enhancing professionalism in the police service. The award entails rigorous processes covering nominations by members of the public and subsequent thorough evaluation and verification by the joint technical team comprising all the stakeholders. Forty-six (46) police officers out of which 25 were male and 21 female were feted with varied awards ranging from trophies, medals and certificates. Recognition was also made of 3 detention facilities and 5 police premises with outstanding level of cleanliness, orderliness and effective community policing. Specific awardees are profiled in Appendix II.



*IPOA photo: From the left, the IPOA Board Chairman, Mr. Macharia Njeru, The Cabinet Secretary Internal Security and Coordination of National Government, Mr. Joseph Nkaiserry awards Mr. Andrew Mwendwa Kituku, the trophy for best Individual male police officer at the Outstanding Police Service Awards 2015/6*



*IPOA photo: From the left IPOA Board Chairman, Mr. Macharia Njeru, The Cabinet Secretary Internal Security and Coordination of National Government, Mr. Joseph Nkaiserry awards Ms. Roselyne Muthoni Njuki, the trophy for best Individual female police officer.*



## 10.0 CHALLENGES AND RECOMMENDATIONS

Key challenges experienced by the Authority during the report period included lack of cooperation from some OCSs during inspections of police premises and inaccessibility to IPOA services due to its centralized locality. Challenges and recommendations are presented in table 5 below.

*Table 5: Challenges and recommendations*

Challenge	Recommendation
Technical challenges	
Lack of cooperation from some OCSs during inspection of police premises	<p>Application of the law and holding the individual officers accountable on non-cooperation.</p> <p>Engaging the NPS leadership in dialogue for them to sensitize the police officers on need for cooperation and support to facilitate the Authority's work.</p>
Delay in processing of complaints referred to IAU	Capacity of IAU be enhanced by IG
Police proceeding to undertake investigations and recommending inquests before informing the Authority and thus legally barring IPOA's investigations	Follow up with ODPP in addressing the issue
Delay in operationalisation of MoUs with critical stakeholders such as mobile telephone service providers, Government chemist and ODPP to assist with investigations and prosecution	IPOA to follow up with respective stakeholders
Inadequate knowledge on IPOA's mandate by the public and NPS	Conduct increased publicity forums on IPOA's mandate

## Appendix I: Recommendations on police premises

ISSUE	RECOMMENDATION	ACTION PERSON
<b>1. Conditions of cells and Toilets.</b> Whilst 76% of the detention facilities had clean cells, 24% of the cells were dirty.  44% of the toilets where dirty with some of the toilets being blocked and strong pungent smell reeking throughout the facility.	The National Police Service Act (NPS Act) rightly recognizes that the detention of detainees should be carried out in accordance to the law. According to Rule 5 of the Fifth Schedule of the National Police Service Act 2011, it is the responsibility of the Officer In Charge of the station, to ensure that a lock up facility is in hygienic conditions conducive for human habitation, have adequate light, toilet and washing facilities and outdoor area <sup>5</sup> . The officers in charge of the stations and posts to ensure that they adhere to the provision of the NPS Act. In addition, the detention facilities should have toilet within the cells to avoid detainees being given bucket toilets, which is a degrading treatment that should not be practiced by law enforcers.	The Officer-in-Charge of the premises
<b>2. Separation of detainees by gender.</b> 19 % of the detention facilities had one holding cell only.	Fifth Schedule Rule 5(c &d) provides for men and women to be kept separately. The Inspector General of Police and the Cabinet Secretary Interior and National Government Coordination to ensure that designated detention facilities are facilitated in establishing female cells.	IG and CS
<b>3. Separation of detainees by age</b> 79% of the detention facilities did not have juvenile Cells.	Fifth Schedule Rule 5(c &d) provides for juveniles and children to be kept separately from adults. The Inspector General of Police and the Cabinet Secretary Interior and National Government Coordination to ensure that designated detention facilities are facilitated in establishing juvenile cells.	IG and CS

<sup>5</sup> See rule 5 of the Fifth Schedule to the NPS Act

ISSUE	RECOMMENDATION	ACTION PERSON
<b>4. Records management.</b> Inconsistencies and improper record keeping.	<p>The keeping of proper records determines and influences the accountability of members of the National Police Service while at the same time ensures the rights of the detained persons are safeguarded. The necessity of keeping proper records is well recognized in the National Police Service Act, and the officers commanding police station must ensure that proper records are kept as required by law. Section 50 (1) of the NPS Act stipulates that a police officer in charge of a police station or post, unit or formation shall keep a record in such form as the IG may in consultation with the DIG direct and shall record all complaints and charges preferred, the names of all persons arrested and the offences with which they are charged. Further the 5th Schedule of the NPS Act, section 8, stipulates that a register shall be kept in police station or other place of detention in which particulars of detained persons are entered<sup>6</sup>. The officers in charge to ensure that registers are correctly entered and consistently updated.</p>	In charge of police premises
<b>5. Community policing initiatives</b> It was observed that 46% of the Police facilities inspected lacked active community policing.	<p>According to Article 244(e) of the Constitution of Kenya 2010, the National Police Service should strive to foster and promote relationships with the broader society. Section 98 of the NPS Act mandates a police officer in charge of an area in consultation with stakeholders to establish community policing committee. If implemented properly community policing leads to intelligence based policing and ensures safer neighbourhoods.</p>	In charges of police premises.
<b>6. Lack of complaint against police registers</b>	<p>The in charge of a station should always have a facility to receive, record and report complaints against police misconduct. Section 40(7) of the NPS Act mandates the in charge of the station to have this at all time. On the same note Section 50(3) of the NPS act requires all complaints made against any police officer shall be recorded and reported to the Independent Policing Oversight Authority.</p>	Officer commanding station

<sup>6</sup> See Section 116 (2) of the NPS Act

ISSUE	RECOMMENDATION	ACTION PERSON
<b>7. Lack of Specialized training</b> police officers especially those crime office, DCI, intelligence gathering , Drivers etc.	For effective, timely and purposeful service delivery to members of public, Section 80(3) of the NPS Act mandates the IG to collaborate with other training institutions to provide for training to its officers. Intelligence gathering skills and techniques enhance the capacity of NPS to collect and share intelligence under section 24(f) of the NPS Act, 2011.	IG/NPSC
<b>8. Resource Allocation</b> <ul style="list-style-type: none"> <li>All police premises inspected lacked sufficient stationeries, and police registers.</li> <li>The vehicles and fuel allocation was not sufficient to cover their respective jurisdiction. Some stations had no vehicles.</li> <li>Some Stations lacked computers, printers and copiers, gloves, stretchers, body bags, crime scene equipment's and officers.</li> <li>Some Stations had no adequate supply of uniforms and communication gadgets</li> </ul>	<ul style="list-style-type: none"> <li>According to Section 116 (2) of the National Police Service Act 2011; it is the responsibility of the Inspector General to ensure that every police station, post, outpost, unit, base, and county authority is allocated sufficient funds to finance its activities<sup>8</sup>. The Inspector General to ensure that, stationery, registers, vehicle and fuel allocation are sufficient to address the needs of the stations. The issue of lack of stationeries should seriously be addressed.</li> <li>Further the Inspector General to ensure that each police station/ camp/posts has at least a computer which is internet enabled and a printer for efficient and effective performance of police duties.</li> <li>Stations should also be issued with adequate uniforms and communication gadgets</li> <li>To ensure accountability at the station level the Inspector General of police should ensure that the Authority to Incur Expenses (AIEs) is delegated from the OCPD's to the station Commanders' (OCS).</li> </ul>	The Inspector General of police

ISSUE	RECOMMENDATION	ACTION PERSON
<b>9. Staff Capacity and Gender balance</b> All NPS premises inspected were understaffed. In addition some Police stations lacked female officers.	Article 246 (3) (a) of the Constitution of Kenya gives the National Police Service Commission the mandate to recruit and appoint persons to hold or act in offices in the service, confirm appointments and determine promotions and transfers within the National Police Service <sup>7</sup> . The National Police Service Commission in liaison with the IG should ensure that shortage of staff and gender balance are addressed to ensure the third gender rule as enshrined in the constitution is complied with. This will help in ensuring that searches are done by officers of the same gender as the detainee. Proper redeployment of officers is also necessary to ensure that the police officers are utilized in their key functions. This will help in ensuring that shortage of officers in the stations are addressed.	The Chairman National Police Service Commission
<b>10. Officers' housing and Office Space</b> Most of the Officers housing were in deplorable conditions and in dire need of maintenance or construction of new structures.	<p>To ensure efficiency in Police work, police stations should have enough office space to accommodate all its sections as this will improve service delivery.</p> <p>Article 43 (b) of the Constitution stipulates that every person has the right to adequate housing<sup>8</sup> and to reasonable standards of sanitation. To address the crisis in housing the cabinet Secretary and the IG should facilitate for adequate housing for officers serving under the National Police Service. The possibilities of giving officers decent house allowance and leasing more houses should be considered. The NPS should also consider leasing houses for the officers.</p>	The Inspector General of Police, the Cabinet Secretary/ National Police Service Commission
<b>11. Non-payment of operational allowances.</b>	The NPS should address the issue of non-payment of operational allowances for staff either on Operational work, attending court or on transfers. The Systematic failures at the head office that the officers complained of must be streamlined.	IG-NPS/NPSC

<sup>7</sup> See Article 246(3)(a) of the Constitution of Kenya

<sup>8</sup> See Article 43 (b) of the Constitution of Kenya



ISSUE	RECOMMENDATION	ACTION PERSON
<b>12. Transfers/Overstay in operation area</b> There is lack of clear regulations on transfers of officers from one area of deployment to another. Some officers had overstayed in operational areas while others had been transferred from one operational area to another.	Under section 28 (f) of the National Police Service Commission, the commission is mandated to make regulations for recruitment and transfers. It is contravening of this act when transfers are marred by favoritism and lack clear cut procedures. This problem was noted more in the KPS.	The Chairman National Police Service Commission.  IG
<b>13. Promotions And Training</b> Officers in the Police Stations alleged that training and promotions were not transparent and were marred with corruption	According to Section 28 (a) and (e) of the National Police Service Commission Act, it is the responsibility of the National Police Service Commission to make regulations on appointments, confirmations of appointments, promotions, termination of appointments and training of members of the service <sup>9</sup> . The National Police Service Commission should set clear regulations for promotions of officers	The National Police Service and The Chairman National Police Service Commission
<b>14. Lack of anti-riot gear</b> During the demonstrations it was observed that police officers were not effectively equipped for crowds control and management.	The IG should ensure that the NPS officers are well equipped to effectively deal with crowd control. This is in addition to ensuring that the officers are trained to the highest possible level of competence as provided for in article 244 of the Constitution of Kenya. This will eliminate situations where police officers are accused of violating the rights of demonstrators and injuries to police officers.	IG
<b>15. Arbitrary arrest and demand for bribes.</b> Cases of arbitrary arrests and police demand for bribes as well extortions were noted in a number of police stations <sup>10</sup> .	There is urgent need for the NPS to intervene in this matter and save Kenyans from the hands of corrupt officers. Crackdowns should be intelligence led and officers must conduct themselves in a professional manner.	IPOA, EACC, NPS, NPSC.

<sup>9</sup> See Section 28 (a) and (e) of the National Police Service Commission

<sup>10</sup> Huruma, Kayole, Embakassi, Pangani, Kabete, Ngong, Juja police stations

ISSUE	RECOMMENDATION	ACTION PERSON
<p><b>16. Cash Bail Book</b></p> <p>Many stations inspected failed to produce cash bail receipt books when called upon.</p>	<p>There is need for a clear mechanism and framework of auditing the Cash Bail to address the current status quo where cash bails are used as an avenue for self-enrichment by officers. The office of the auditor general should conduct a special audit of all police premises issued with this accountable documents and action taken against officers who are found culpable of financial misappropriation. Strategies such as wireless transactions can be introduced in order to curb misappropriation, since the police establishment had turned it into cash cow there-by denying the government the much needed revenue.</p>	<p>IG/AUDITOR GENERAL</p>
<p><b>17. Funding of the stations</b></p> <p>Lack of involvement of the OCS in the budget making process. The OCS also did not have the Authority to Incur Expenditure (AIE)</p>	<p>The stations commanders should be involved in the budgetary planning for their respective stations and be made AIE holders.</p>	<p>IG</p>

## Appendix II: April 2016 OPSA Awardees

BEST INDIVIDUAL POLICE OFFICER MALE						
POSITION	RANK	NAME	SERVICE NUMBER	STATION	COUNTY	AWARD
1	CI	Andrew Mwendwa Kituku	217240	Igembe South CID HQS	Meru	Overall Winner
2	CPL	David Kipkorir Bii	78896	Kairo Police Patrol Base	Muranga	1st Run Up
3	IP	Kerich Simon Kiptanui	234964	Ifo Police Station	Garissa	2Nd Run Up
4	IP	George Wanabisi Makhoha	234850	Dadaab Police Station	Garissa	Winner
5	SGT	Wycliffe Amatsili Kwendo	85808	Hola Police Station	Garissa	Winner
6	CPL	Mohammed Noor Happi	74924	Mandera Police Station	Mandera	Winner
7	CIP	Moses Mungoma Oduori	231096	Kyumbi Police Station	Machakos	Winner
8	SGT	Mathew Agade Mwanda	222581	Sub County AP HQS	Nakuru	Winner
9	CIP	Peter Mwalali Kiema	219685	Athi River Police Station	Machakos	Winner
10	IP	Thomas L Parkolwa	234371	Kandara Police Station	Muranga	Winner
11	CPL	Geofrey Ngaira Amugamwa	62604	Lwala Kotiende	Siaya	Winner
12	PC	Wilson Maina Muriuki	71394	Chwele Patrol Base	Bungoma	Winner
13	PC	Garison Mukeke Mwalufu	220746	Mandera North	Mandera	Winner
14	SGT	Patrick Omoit On'goro	43335	Chagaik Patrol Base	Kericho	Winner
15	IP	Halkano Idris	69495	Dagahaley	Garissa	Winner
16	CI	David Nthuli Mwangi	230006	Othaya Police Station	Nyeri	Winner
17	ASP	Johnstone Ngosia Lyambila	231345	D/OCPD Kiambu County	Kiambu	Winner

BEST INDIVIDUAL POLICE OFFICER MALE						
POSITION	RANK	NAME	SERVICE NUMBER	STATION	COUNTY	AWARD
18	CIP	Maurice Muga Okul	230658	Kangundo Police Station	Machakos	Winner
19	CI	Francis Oyieno	233476	Masalani	Garissa	Winner
20	CI	Andrew Wanjama	231909	Bura East	Garissa	Winner
21	SSP	Lawrence Oketch Owino	213158	Mukurweini AP	Nyeri	Winner
22	SSP	Patrick Nyangaresi	231327	Mogotio Police Division	Baringo	Winner

BEST INDIVIDUAL POLICE OFFICER FEMALE						
POSITION	RANK	NAME	SERVICE NUMBER	STATION	COUNTY	AWARD
1	PC	Roselyne Muthoni Njuki	95458	Mochongoi Police Station	Baringo	Overall Winner
2	CI	Gladys Nabwire Wanjala	232848	Matuu Police Station	Machakos	1St Run Up
3	CI	Peninah Kirunda Kamicha	227067	Jogoo House CIU	Nairobi	2Nd Run Up
4	APC	Lucy K. Njogu	231962	Kericho East Sub-County	Kericho	Winner
5	APC	Petronila Apondi Otieno	240169	Urii APS Sub-County	Migori	Winner
6	IP	Beatrice Maithya	234640	Machakos Police Station	Machakos	Winner
7	CPL	Jackline Wandera	82896	Nambale Patrol Base	Busia	Winner
8	CI	Christine Esendi Mwondi	234481	Sondu Police Station	Kericho	Winner
9	APC	Beryl Achieng Oluoch	243392	Magunga Police Station	Homabay	Winner
10	SGT	Sarah Olisa Situma	60131	Kangundo Police Station	Machakos	Winner

BEST INDIVIDUAL POLICE OFFICER FEMALE						
POSITION	RANK	NAME	SERVICE NUMBER	STATION	COUNTY	AWARD
11	SSP	Jacinta Wesonga Odhiambo	219080	Machakos County Commander	Machakos	Winner
12	IP	Sarah Njoki Mugo	242579	Sub County AP HQS Gilgil	Nakuru	Winner
13	CPL	Susan Achieng Omolo	88701	Uruku Police Patrol Base	Meru	Winner
14	SGT	Joyce Cheptoo Kirui	226603	Kericho APS County HQS	Kericho	Winner
15	CPL	Millicent Anyango Ongere	89562	Yala Police Station	Siaya	Winner
16	CPL	Elizabeth Akinyi	83771	Mbale Police Station	Vihiga	Winner
17	PC	Scovia Wambui	101290	Lorogum Police Station	Turkana	Winner
18	CI	Lydia Chizi Mambo	233954	Machakos OCPD	Machakos	Winner
19	APC	Maureen Nyaboke Abuya	238660	Nyatike Aps Sub-County	Migori	Winner
20	IP	Halima Sugow	226257	Dagahaley AP Camp	Garissa	Winner

BEST DETENTION FACILITIES						
NO	RANK	NAME OF IN CHARGE	SERVICE NUMBER	STATION	COUNTY	AWARD
1	CI	Peter Ekuthi	B/Detention	Hola Police Station	Tana River	Overall Winner
48	CPL	Francis Muthui	B/Detention	Hola Police Station	Tana River	
3	CI	James Githinji	B/Detention	Mogotio Police Station	Baringo	1st Run Up
4	SGT	John Mululu	B/Detention	Mogotio Police Station	Baringo	
5	CI	Caxton Ndunda	B/Detention	Bura Police Station	Tana River	2Nd Run Up
6	PC	Emily Atwani Jakaiti	B/Detention	Bura Police Station	Tana River	



POLICE PREMISES WITH ORDER & CLEANLINES						
1	IP	Philip Wambua	Order & Cleanlines	Othaya Police Station	Nyeri	Winner
2	SGT	Philip Wachira	Order & Cleanlines	Othaya Police Station	Nyeri	
3	CI	Zuhura Yasmin	Order & Cleanlines	Menengai Police Station	Nakuru	1st Run Up
4	CPL	Pamela Rono	Order & Cleanlines	Menengai Police Station	Nakuru	
5	CI	James Kasugu Ongera	Order & Cleanlines	Kendu Bay Police Station	Homabay	2nd Run Up
6	CI	Stella Kwamboka	Order & Cleanlines	Kendu Bay Police Station	Homabay	
POLICE STATIONS WITH FUNCTIONING COMMUNITY POLICING						
1	CI	Joseph Chebii	Community Policing	Luanda Police Station	Vihiga	Overall Winner
2	PC	Zipporah Muthoka	Community Policing	Luanda Police Station	Vihiga	
3	IP	Nobert Makoha	Community Policing	Athi River Police Station	Machakos	1st Run Up
4	SGT	Jackson Kiritu	Community Policing	Athi River Police Station	Machakos	
5	SGT	Martin Mathenge	Community Policing	Kendu Bay Police Station	Homabay	2nd Run Up
6	PC	Edward Bor	Community Policing	Kendu Bay Police Station	Homabay	





Independent Policing  
Oversight Authority



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