

2023/24 ANNUAL REPORT



IPCA

Independent Police
Conduct Authority

Mana Whanonga Pirihimana Motuhake

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TO: THE HONOURABLE MINISTER OF JUSTICE

E harikoa ana te Poari ki te whakatakoto i te Pūrongo ā-Tau o Mana Whanonga Pirihimana Motuhake mō te tau i oti i te 30 o Pipiri, 2024.

We have the honour to present to Parliament the Annual Report of the Independent Police Conduct Authority, pursuant to the provisions of the Crown Entities Act 2004.

This Report covers the period 1 July 2023 to 30 June 2024.



Judge Kenneth Johnston KC

Chair



Liz Sinclair

Member



Andrew Coleman

Member

Foreword by the Chair | Te Kōrero Whakataki

At the time I was writing my forward to the Annual Report for the year ending 30 June 2023, I had been chairing the Authority for only six months or so. I commented that after such a short period of time it seemed presumptuous to be expressing any views at all. Much has happened since then, and, as I write this foreword, I feel I am on firmer ground.

Externally, during the year between reports, we have had an election and change of government. That has resulted in some changes within the justice sector. The Authority has had to adjust to these along with other participants.

Internally, changes that the Authority has implemented over the year are discussed in detail in the substantive section of this report, and it would do nothing other than add unnecessarily to the length of the document for me to contribute anything more than some brief comments. Referrals and complaints have increased by approximately 6%, which reflects the annual increase we have come to expect.

Our Minister, the Hon Paul Goldsmith, has asked the Authority to focus on three key matters:

- the way we measure our effectiveness;
- the timeliness of our work; and
- the work we do as a National Preventive Mechanism under the Crimes of Torture Act 1989, monitoring Police custodial facilities.

This has resulted in a sharpening of our focus.

We have embarked upon a modest restructuring, which was completed on 30 September 2024. This is in part a response to historical fiscal pressures, but more importantly to ensure that we are in the optimum position to focus on the three areas already referred to in discharging our statutory functions. This exercise, combined with the impact of not filling vacancies throughout the year and reprioritising and reassigning work, has resulted in the reestablishment of operating levels closer to those that prevailed before the Parliamentary Protest project, and consequential adjustments to our operating model. The most significant feature of these adjustments is the creation of a group specifically devoted to cases in which we are not undertaking an independent investigation but monitoring Police investigations.

I wish to thank my fellow board members, Simon Murdoch CNZM and Liz Sinclair MNZM, both of whom have contributed a great deal to the Authority over the year, and certainly provided me, and the senior management group, with wise counsel during a period of change. It would be remiss of me not to mention here that, since the end of the year with which this report deals, Simon has resigned. He served the Authority as a board member for almost nine years, always with great care and diligence. We will miss his wisdom. He has been replaced on the board by Andrew Coleman who brings a wealth of experience in Police and senior public and private governance roles. I also want to express my thanks to our General Manager, Kevin Currie, and other members of our senior management group, and indeed to all our staff, who I continue to observe working extremely hard for the public whose interest the Authority exists to serve.



Judge Kenneth Johnston KC
Chair

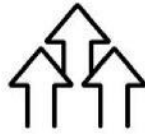
INDEPENDENT POLICE CONDUCT AUTHORITY

The year in brief

During the year the Authority:



Received **4695** complaints
about Police



Experienced an **6%**
increase in core complaints
on the previous year



OPCAT work programme continues
to support improved custodial
practices



Categorised **45** complaints
for independent investigation,
and concluded **58**
investigations



Oversaw **186** Police
investigations



Facilitated **971** agreed
resolutions of complaints against
Police



Published **40** public
reports



Published **109** website
summaries of oversight outcome
of Police investigations



Responded to Minister's
expectations – progressing our
long-term strategy for people
and operating model

OVERVIEW | TIROHANGA WHĀNUI

The Authority delivers an oversight system that ensures complaints about, and incidents involving, Police conduct and any Police practice, policy, or procedure, are fairly and impartially investigated or reviewed; that complaints and issues are identified and resolved in a timely fashion; and that findings or recommendations that are made and implemented result in improved Police performance.

At the heart of our work is the belief that such a system will lead to greater trust by the public in Police and policing as a whole. That trust and confidence will in turn contribute toward increasing the overall effectiveness of Police and the Authority in achieving the Government's objectives for justice sector outcomes.

We are committed to:

- demonstrating to the community and to the Government that the Authority is an independent and effective oversight body that contributes significantly to the promotion of public trust and confidence in New Zealand Police;
- providing high levels of productivity, timeliness, and quality control in the delivery of services;
- ensuring that our findings and recommendations are well founded and feed into Police training and development;
- acknowledging the status of Te Tiriti o Waitangi/The Treaty of Waitangi; and
- ensuring that the New Zealand public, particularly prioritised groups within our communities, are aware of the presence and work of the Authority.

To achieve this vision, we are focused on five key areas.

1. Continuous improvement in the efficiency and effectiveness of our service delivery.
2. Using our data and technology capability to develop more targeted services and enhance our overall operational capability.
3. Increasing focus on our preventive role.
4. Effective engagement with communities and stakeholders.
5. Working with Police to ensure good custodial practice that meets international standards.

STATUTORY FUNCTION

The Authority is an Independent Crown Entity under Part 3 of Schedule 1 of the Crown Entities Act 2004. It was established under the Independent Police Conduct Authority Act 1988 (the IPCA Act) which defines our functions as:

- receiving and acting on complaints alleging misconduct or neglect of duty by any employee of the Police, or concerning any practice, policy, or procedure of the Police; and
- where we are satisfied there are reasonable grounds to do so in the public interest, investigating incidents involving death or serious bodily harm caused or appearing to have been caused by an employee of the Police acting in the execution of their duty.

The Authority also serves as a National Preventive Mechanism (NPM) under the Crimes of Torture Act 1989 (our OPCAT work). This provides a system of independent monitoring of all places of detention and involves inspecting New Zealand Police detention facilities and court cells to ensure they are safe and humane, and meet international standards. It also involves working closely with the Human Rights Commission, the Office of the Ombudsman, the Children's Commissioner, and the Inspector of Service Penal Establishments to make recommendations that improve the detention conditions and treatment of detainees.

INDEPENDENT OVERSIGHT

There are three factors that are critical to our independence.

Statutory independence. We are independent as provided for in the IPCA Act and the Crown Entities Act 2004. That statutory independence is critical for our effectiveness.

Operational independence. We must maintain the capability and capacity independently to carry out our own investigations into the most serious matters; to oversee Police investigations; to conduct our own reviews; to monitor Police performance; and to publish reports.

Impartiality. We act impartially in all our dealings. The importance of actual and perceived impartiality is constantly reinforced in all our actions.

We ensure that we maintain appropriate investigative expertise, as this capability goes to the heart of our performance, public perceptions of our credibility and ultimately trust and confidence in our work.

No serving member of any Police service is employed by the Authority. A small number of ex-Police personnel from New Zealand and overseas are employed in specialist roles alongside other staff with a range of backgrounds and expertise in investigation, law, and criminal justice.

We also ensure we have expertise in complaint resolution, since our ability to resolve complaints in a timely and effective way without lengthy and resource-intensive investigations is essential to ensure the effective delivery of our services and meet the expectations of complainants.

We have policies and procedures to identify and manage any conflicts of interest that arise. Operational staff do not work in isolation but as members of teams with complementary skills.

All investigations, reviews and resolutions are subject to constant and consistent managerial oversight. All decisions relating to the outcome of investigations are made collectively by the team and recommended to the Chair of the Authority for final determination before any public reports are issued.

RELATIONSHIP WITH POLICE

The Authority maintains professionally cooperative relationships with the Commissioner of Police, the Police executive, senior officers, Police Professional Conduct staff, and investigators. The Authority and Police have a common understanding of both how complaints are handled, and the agreed protocols that define our respective responsibilities. This ensures effective cooperation and avoids unnecessary duplication.

In addition to the statutory jurisdiction of the Authority, a Memorandum of Understanding with the Police specifies that internally reported matters of serious misconduct or criminal offending by Police that are likely to put Police reputation at risk, are to be notified to the Authority by the Commissioner. The Authority deals with such notifications as if they were externally reported complaints.

OUR COMMITMENT TO THE TREATY OF WAITANGI

1. The Independent Police Conduct Authority acknowledges the constitutional status of Te Tiriti o Waitangi/Treaty of Waitangi.
2. In discharging our statutory obligations, including under the IPCA Act and the Crimes of Torture Act 1989, we will use our best endeavours to act consistently with Te Tiriti o Waitangi/Treaty of Waitangi and ensure that our policies, practices, and procedures reflect this commitment.
3. In order to achieve those commitments, and to ensure that they inform and guide the way in which the IPCA discharges its statutory obligations, we will:
 - a) Embark upon a programme of cultural competency, directed at deepening our collective of understanding of te ao Māori and knowledge of tikanga Māori;
 - b) Support staff who wish to learn te reo, and promote and encourage the use of te reo Māori in the workplace; and
 - c) In order to enhance the public understanding of the IPCA's role, and access to its services, strive to build our capacity to engage with Māori.

FUNDING

The Authority is funded by the Government through the Vote Justice Non-Departmental output class "Services from the Independent Police Conduct Authority".

This year the Authority's baseline appropriation was \$6.74 million.

OUR PEOPLE

The Authority is governed by a Board that is accountable to Parliament and reports to the Responsible Minister – currently the Minister of Justice. The Authority's Board has a full-time Chair and two part-time members. Including the Chair, the Board may comprise up to five members. Our new Chair, Judge Kenneth Johnston KC commenced in the role on the 1st of May 2023.

The Chair discharges a range of executive functions and is supported by a senior management team of six managers headed by the General Manager.

Board members have a range of relevant skills and experience, including knowledge of the law and law enforcement, executive level management, and private and public sector expertise. The Board focuses on two key issues in its governance functions: performance (assessing the effectiveness of the Authority's delivery of services against its strategic objectives) against seven areas: strategic direction, monitoring performance, risk management, audit and compliance, financial monitoring, Chair's performance, members performance; and conformance (the extent to which the requirements of relevant legislation and public expectations are met).

WORKPLACE FTE PROFILE

As at 30 June 2024

Role	Full-time	Part-time	Fixed-term	Total
Chair & CEO	1			1
General Manager	1			1
Senior Managers	4			4
Investigations	14	1.6	1	16.6
Resolutions	17	1.9	1	19.9
Corporate	2		1.4	3.4
Total	39	3.5	3.4	45.9

The Authority has 48 individual staff members, excluding the Board Members other than the Chair, (45.9 full-time equivalents as at 30 June 2024) across a mix of permanent and fixed-term roles.

BROADER ORGANISATIONAL PERFORMANCE

As an independent crown entity, we respect the guidance provided to mandated agencies, and adhere to expectations about how we operate, and to government policy priorities that require an appropriate response and level of effort and resource to support improvement throughout the public sector as a whole. Through our participation we aim to achieve efficiencies and economies, develop expertise and capability, and provide transparency about how we utilise public money.

People, performance & capability

In November 2023 the Authority held a Values and Purpose workshop day attended by all staff. This provided staff the opportunity to participate in a collective approach towards organisational development. The outcomes from the session have been incorporated into longer-term strategic planning initiatives.

Our recruitment policies, including advertisement, comply with the good employer expectations of Diversity Works New Zealand, of which we are a member.

We have formal policies regarding bullying, harassment, and the provision of a safe and healthy workplace. Staff have ready access to external support through an employee assistance programme.

Other activities to enhance the capability of staff and support them in their roles have included:

- A review of all Human Resource and internal policy documents;
- Progressing the review of Business Continuity Plans and disaster preparedness planning;
- Advanced the development of data analysis and reporting capability using Microsoft Power BI;
- Undertaking a full security review of IPCA systems and operating environments;
- The collection of emissions data, supporting organisational efforts to reduce travel emissions and minimise waste; and
- Supported the delivery of the activities undertaken within our Papa Pounamu programme, including the publication of regular staff newsletters.

Information and knowledge management

The IPCA receives a large volume of information from complainants, Police, and other government agencies in relation to the complaints we manage. Appropriately managing and facilitating appropriate access and security for all information we receive and generate has grown exponentially, necessitating a full review of our information management practices.

Managing the increasing volume of information, different formats, and classification of information is also placing pressure on our limited storage capacity and system capabilities. This has resulted in the submission of an updated Retention and Disposal Schedule under the Public Records Act, and an ongoing review of system expansion and functionality to better manage large catchments of data.

Financial management

The Authority received an appropriation of \$6.74 million (excluding GST) for the year ended 30 June 2024. Personnel and accommodation costs accounted for 87% of the actual amount spent. The remaining spending was primarily on professional services, computer expenses, travel, and depreciation. There is little expenditure of a discretionary kind. Any discretionary financial resources that do exist are allocated in a prioritised manner, and may be spent on staff training, professional memberships, and software improvements.

The Authority uses Xero accounting software, and contracts accounting services from Deloitte. The financial reports generated by Xero are reported monthly to senior management, for review and any remedial actions that might need to be taken.

The Authority follows the All-of-Government Procurement policies and practices, notwithstanding that as a smaller agency it generally has very moderate procurement activities at any one time.

Risk management

The Authority’s risk framework was updated in the year under review, and a new risk register was developed. It is maintained by the Corporate Manager and reviewed by the Board and senior leadership team at regular intervals.

SERVICE PERFORMANCE

The year under review began in the immediate aftermath of the Review of the Policing of the Protest and Occupation at Parliament, as the Authority moved on from this significant investigation and organisational commitment.

Complaint volumes continued to increase as forecasted, with the Authority’s overall throughput following a similar profile to previous years.

Table 1. Comparative performance – Throughput

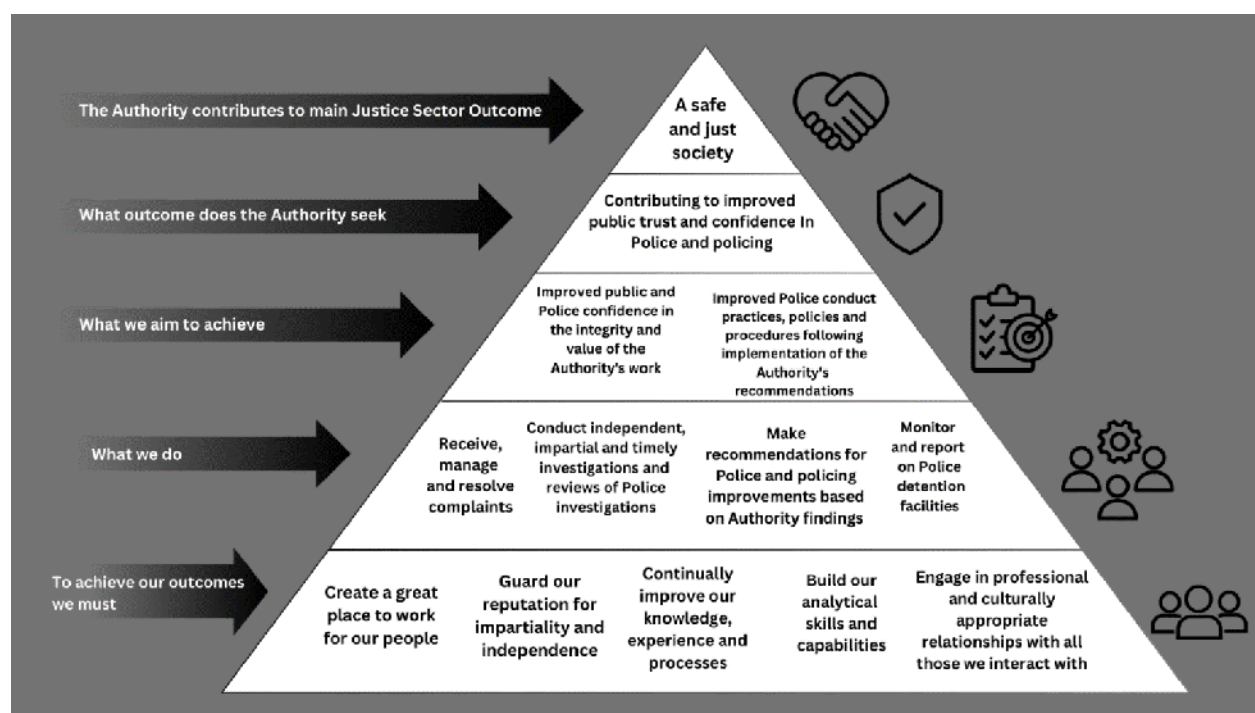
Action	2023/24	2022/23 Comparative	% change in throughput or complaint inventory
New complaints received during the period	4,695	4,449	6%↑
Total number of files closed during the period	4,683	4,236	11%↑
Public reports released (during the period)	40	39	2%↑
Current open files as at 30 June 2024	1,071	1,214	12%↓

While maintaining a high volume of cases and workload, notable activities for the year are listed below.

Statement of Intent 2024-2028

The new Statement of Intent 2024-2028 provided the Authority an opportunity to confirm and reinforce its core operating and organisational priorities, following a period of some disruption and necessary adjustment.

The Authority confirmed its core tasks and the linkages between the Authority's outputs and the broader justice sector outcome. This is represented in the graphic below.



The Authority, acting within forecasted resourcing levels, also confirmed its strategic priorities over the SOI term as follows:

- To maintain sufficient professional capacity to meet expected caseload levels;
- To focus effort and resources on our core investigative and resolution functions;
- To introduce process efficiency measures that are sustainable and do not impact adversely on output quality or service;
- increasing our focus on our preventive work, and continuing to work proactively with Police to maintain a co-operative working relationship; and
- working with Police to ensure a greater focus on good custodial practice that meets international standards.

We intend, as reported in the 2024/25 Statement of Performance Expectations, to develop a new outcome-based performance measurement framework to support the Board's refreshed Statement of Intent 2024-2028. This work is expected to include a new and comprehensive approach to the measurement of public and Police confidence in the Authority's work.

The Statement of Intent 2024-28 can be viewed on our website here: [SOI 2024-2028](#)

New Summary Process

We prioritise our resources towards effectively managing the most serious and complex complaints and take all practicable steps to ensure that the wider volume of complaints is managed efficiently. This has resulted in the development of a new summary assessment process, which was established in late 2023.

The Summary Process manages complaints that can be resolved in a short timeframe and without referral to our resolution or investigation teams. Service delivery is the most common type of complaint we receive, and diverting these types of complaints away from already busy staff has enabled the Authority to focus on complaints that require more inquiry and analysis. The process was also intended to help manage the growing volume of duplicate notifications about the same incident, for example complaints about policing of public events.

Given the positive impact on workloads and efficiencies, we intend to increase the number of complaints that are managed through this process in the future.

Public Reports

The Authority's primary methods of communicating with the public and media are through its public reports and its website www.ipca.govt.nz. They provide transparency about the Authority's work, and accountability for the Authority and Police.

During 2023-24 the Authority released 40 public reports. We have sought to improve the delivery of our services by moving to a two-tier approach to publishing our reports:

- Short one-to-two-page summary; and
- In-depth report for critical incidents and more complex matters (if appropriate).

A review of our website views over time indicated that few visitors read the longer-form reports, which can contain a significant record of facts, as well as complex legal and/or policy analysis. In moving to shorter format reports we are seeking a more accessible and readable format, for all readers. While our investigation approach will not change, our shorter reports will be prepared with a view to ensuring that complainants, Police and public can all get an adequate appreciation of the case and its significance and implications.

The Authority also actively issues media releases in order to draw the public's attention to issues it reports on.

New Operating Model

A major organisational change was initiated when the Authority commenced work on a new operating model during the year under review, with plans to transition fully to the new model in the 2024/25 year. The focus of the new model was the creation of an 'Assurance' team, a component of which will have management of all Category B files. Category B files are those investigations that are undertaken by Police, and actively overseen by the Authority.

Previously these files were dispersed across teams, and the new model will provide for a greater consistency and focus on, and efficient management of, Category B investigations. It is expected that the Authority will extract more value from this process which can then be used in future thematic work and influence Police.

Creating a dedicated Cat B team also means that there will now be a dedicated Category A (Independent Investigation) team. This will help provide the necessary focus to meet our own and ministerial expectations for improving the timely resolution of independent investigations.

OPCAT

The Authority is designated as a National Preventive Mechanism (NPM) for the purposes of examining and monitoring the treatment of persons detained in court facilities, in police cells, and of persons otherwise in the custody of the New Zealand Police.

The Authority resourced a dedicated Custody Monitoring Team in March 2023, therefore the year under review is the first full year of this team in operation. A number of immediate impacts have been achieved, including:

- Worked with Police on a refreshed “People in Police Custody” policy;
- Worked with Police to improve the content of training and deliver training to custody supervisors;
- Recommended improvements to custody conditions and practices following visits to custody facilities; and
- Continuing to work collaboratively with the Ombudsman and other NPM’s to complete joint visits, identify thematic issues, and jointly raise concerns with the relevant detaining agency.

Volume of complaints, referrals, and trends

Incoming complaint volumes

The Authority experienced a 6% increase in complaints (a total of 246 cases) over the previous year. An average of 391 new cases were opened each month, compared to an average of 371 cases per month in the previous year.

We assess and triage complaints and referrals to be managed within either the Investigations team or the Resolution team. The categories to which cases are allocated are:

- Category A – Independent investigation by the Authority.
- Category B – Police investigation of a complaint, with active oversight by the Authority and a full review of the file, by the Authority, at the conclusion of the investigation.
- Category C – Resolution of a complaint through appropriate action by the Police to address the complainant's grievance.
- Category D - Complaint declined by the Authority.

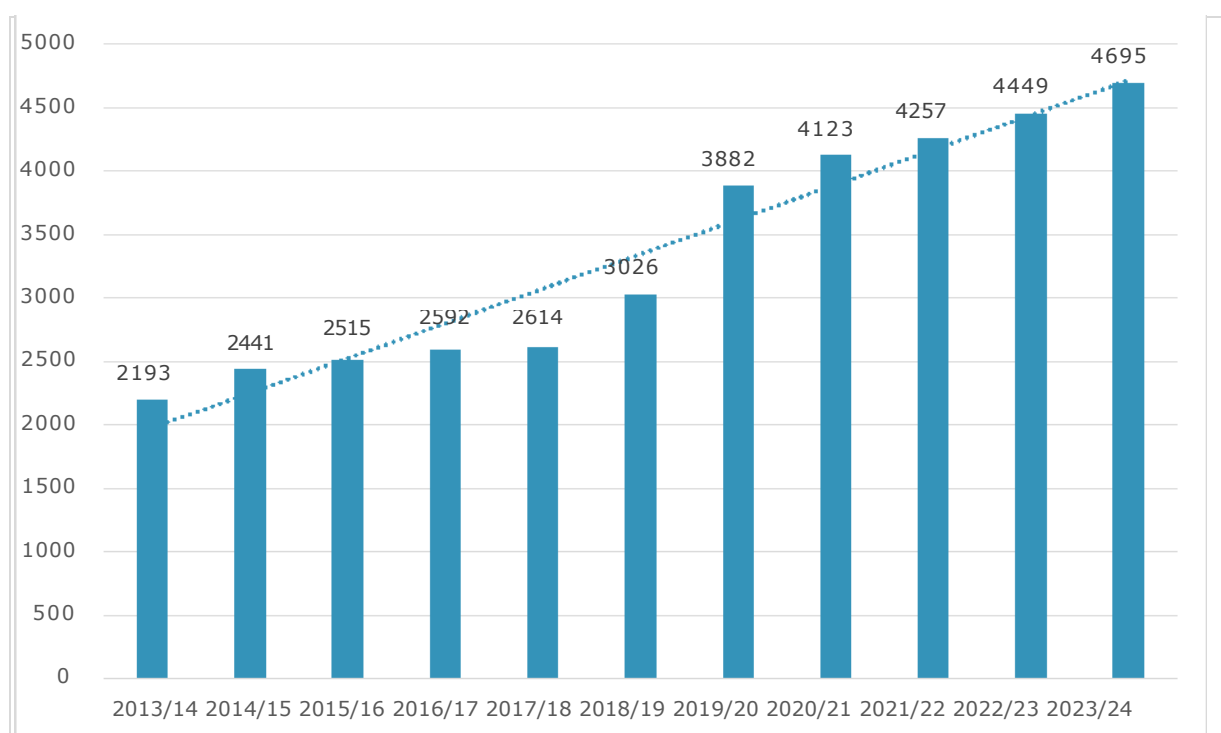
The categories to which cases are assigned are described in detail in [Appendix 1 - Complaint Definitions](#).

The incoming complaints continue to be categorised consistent to historical trends.

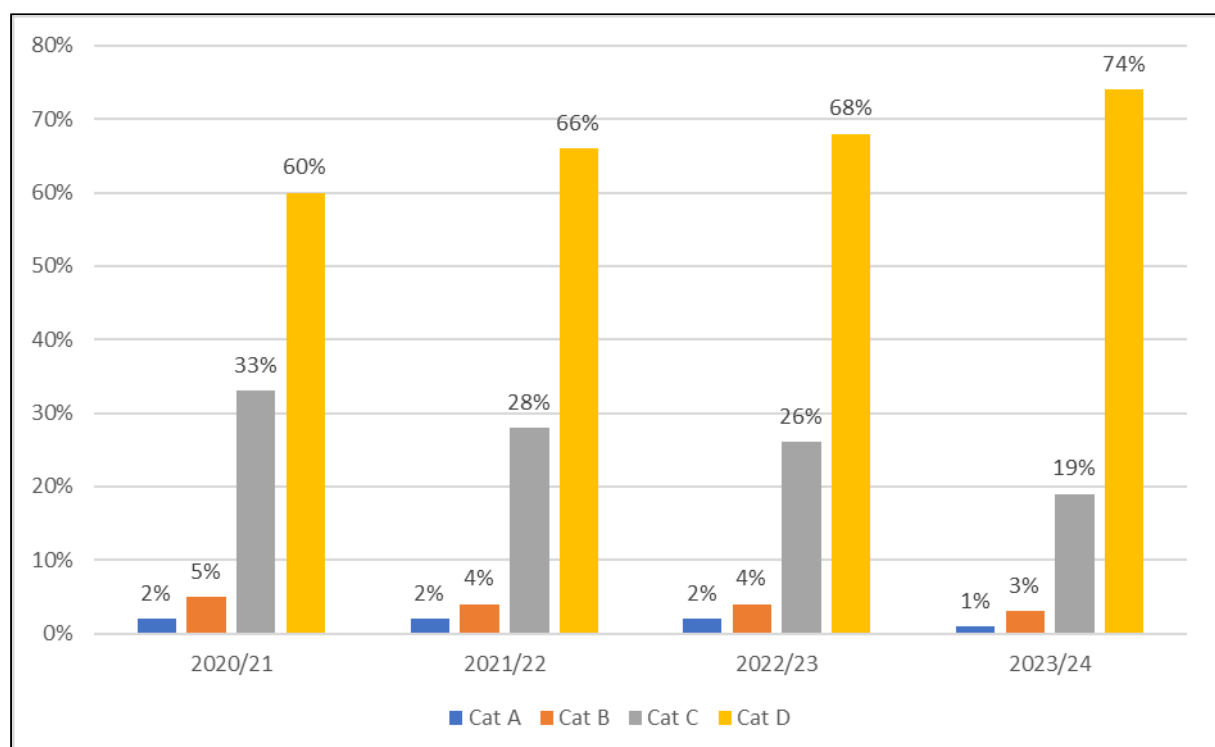
The increase in complaint numbers continues to impact upon the Authority's ability to meet some of its performance targets. Despite this we have been able to post year-end results that largely reflect a similar performance over recent years. This has been achieved through the highly professional effort of our staff, and a continued emphasis on ensuring internal efficiency gain and processes are sustained, as well as focusing on improving the working relationship with Police.

The table below (page 15) includes the predictive trendline that complaints will potentially exceed 5,000 in the 2024/25 year. The volume of complaints must also be considered alongside another emerging trend, that complaints and investigations are becoming more complex. There are often multiple issues within any one complaint, and it is not uncommon for complaints or investigations to include multiple parties. Operationally this extends both the timeframe and resourcing necessary to fully investigate and resolve complaints. The dual ongoing pressures of a sustained increased in complaints and increased complexity of cases will continue to test the Authority, and its personnel, for the foreseeable future.

Annual complaint numbers 2013/14 – 2023/24



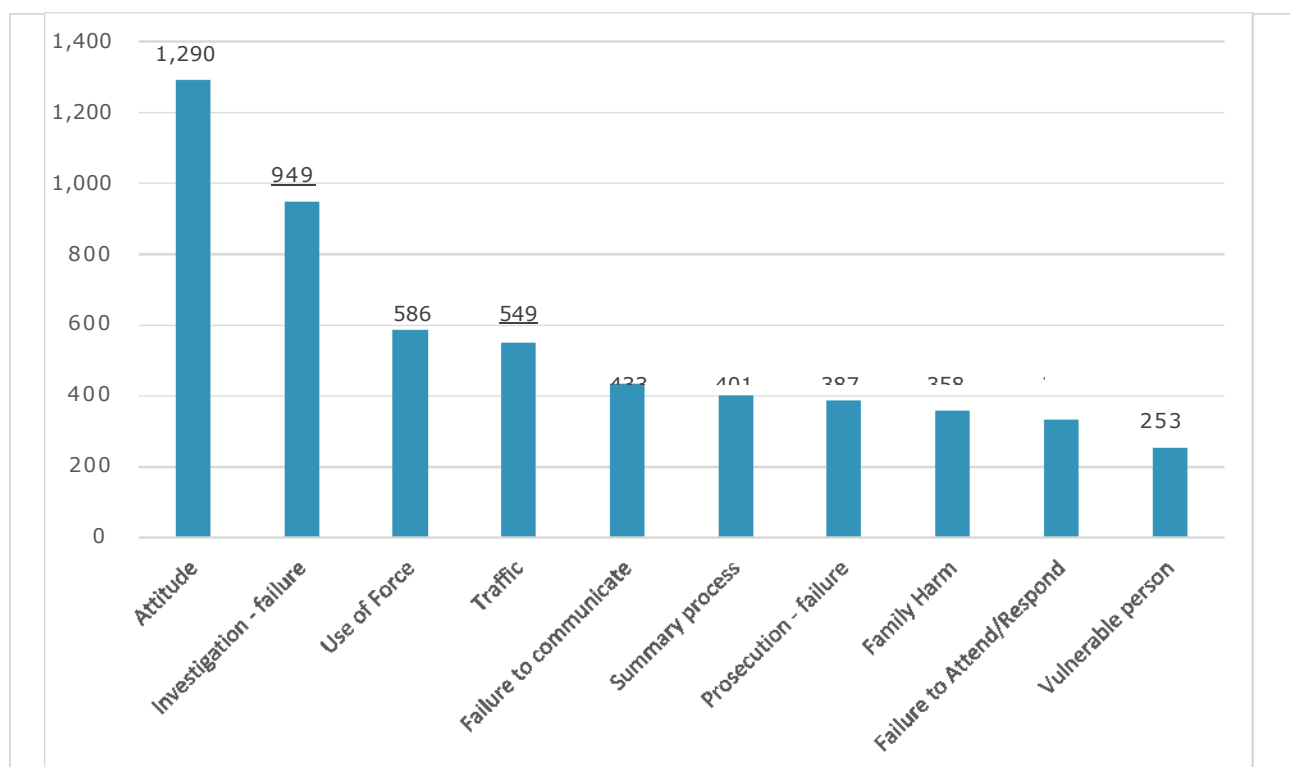
Annual Categorisation Trends 2020/21 – 2023/24



Quarterly core complaint numbers – annual comparative 2019/20 – 2023/24



Complaint Types 2023-24

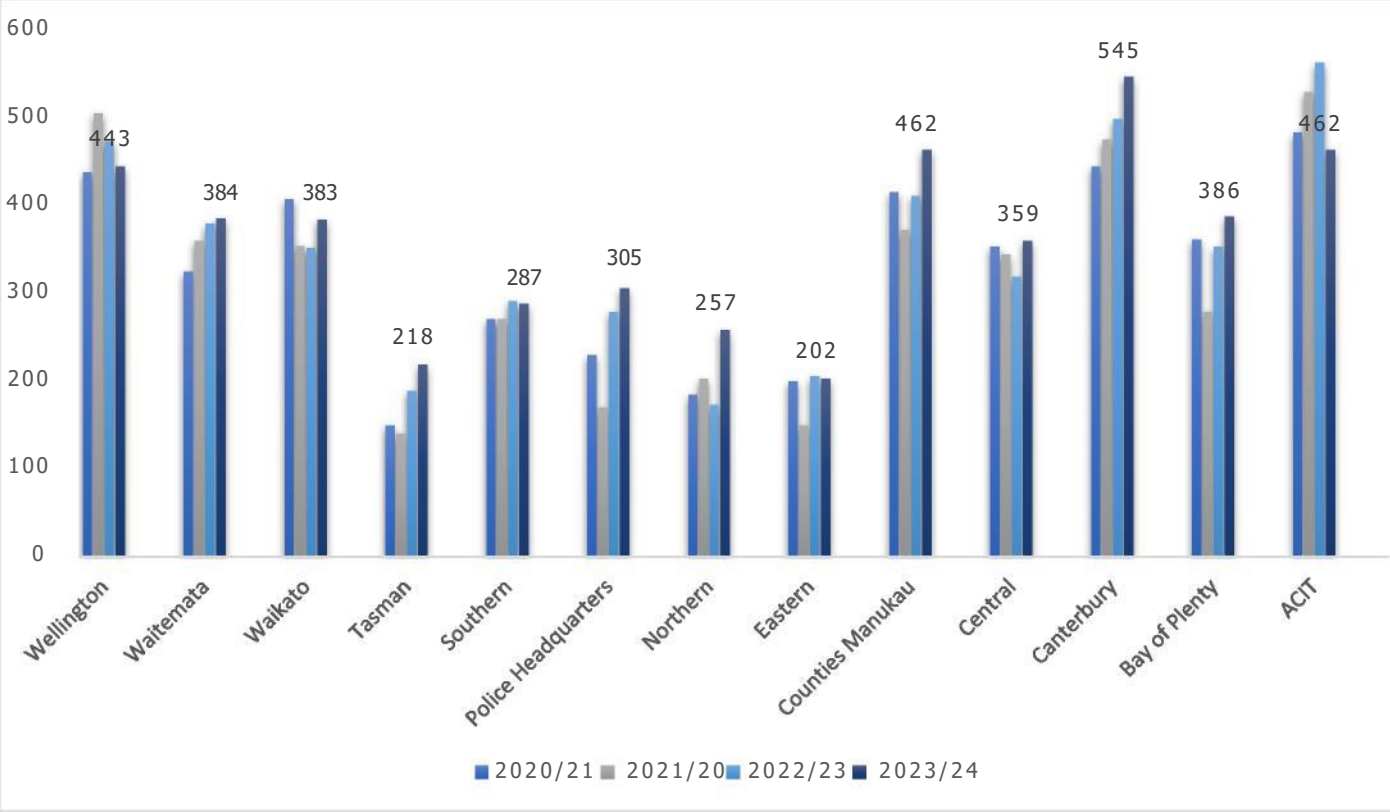


The most common types of complaint we received rank similarly to previous years. Attitude or an officer’s use of language, inadequate service – failure to investigate or lack of communication, and use of force rank consistently as the top complaint types each year. Combined, complaints about ‘service failure’; failure to attend/respond, or failure to communicate make up a significant proportion of the complaints we receive about Police.

An individual complaint may include more than one ‘complaint issue’. For example, ‘Investigation – Failure’ and ‘Attitude – Verbal’ complaints may arise from the same incident. Through the enhanced analysis and functionality of our database we are now able to monitor trends across incoming complaints. This helps us to identify early indicators of change or specific issues arising from current policing activities, or improvement in metrics because of the recommendations we have made.

Complaints by Police District

Seven districts (Bay of Plenty, Canterbury, Central, Counties Manukau, Northern, Tasman, Waikato and Waitemata) recorded increases in complaint numbers over the previous year.



Investigations and Case Resolution

During the year the Authority released 40 public reports detailing findings from our investigations. As with much of our work these cases are becoming more complex and require significant investigative and analytical resource.

Independent investigations concluded throughout the year included 15 critical incidents. These critical incidents were made up of six Police shootings (two fatal and four non-fatal shootings), seven deaths following a Police vehicle pursuit, and two deaths in custody.

Significant investigations and reports released during 2023-24 included:

- Police Inspector breached COVID-19 health order (published August 2023).
- Police investigation of fatal crash inadequate (September 2023).
- Fatal shooting by Police officers justified (November 2023).
- Summary of Findings – Complaints from Parliament Project 2022 (December 2023).
- Non-fatal shooting in Palmerston North justified (March 2024).
- Death of man in Police custody (April 2024).
- Inadequate investigation into an alleged sexual assault (May 2024). All the

Authority's public reports can be viewed on its website at www.ipca.govt.nz

The resolution of Category B and Category C cases rests primarily with Police, with the Authority providing active oversight. The number of open Cat B and Cat C files in these cases has remained stable in recent times. The move to a dedicated Cat B oversight team will provide for a greater degree of focus on these cases, with the expectation that timeliness will improve alongside an ability to greater influence Police actions and policy.

Complaints from Parliamentary Protest 2022

In April 2023 the Authority published "The Review: Policing of the Protest and Occupation at Parliament 2022". In that report the Authority determined that 19 complaints required a specific investigation or further enquiries to determine what action should be taken. The Authority published a report on the outcome of those investigations in December 2023. This report is also available on the Authority's website.

STATEMENT OF PERFORMANCE

2023/24

Main outcome: contributing toward improved public trust in Police conduct

The justice sector has an aspirational goal that all New Zealanders should expect to live in a safe and just society. The Authority is part of the justice sector and sees its role as a contributor to achieving the outcomes set for the sector.

The two justice sector outcomes that the Authority primarily contributes toward are **A trusted justice system and Effective constitutional arrangements.**

We do so by ensuring that:

- people have confidence that complaints about, and incidents involving, Police conduct will be fairly and impartially investigated or reviewed;
- issues relating to Police practice, policy or procedure will be properly identified and addressed; and
- recommendations made by the Authority are implemented by Police and will be universally applied resulting in improved Police conduct across all New Zealand.

It is our job ensure that the levels of trust and confidence that New Zealanders have in Police and policing generally remains high.

Impact Measure 1: A more visible and accessible Authority

- **GOAL** Better access to our services for Māori, Pasifika, and Youth.

The purpose of this measure is to establish the baseline understanding of who is accessing our services so that gaps can be identified and addressed.

The Authority has begun work on a new engagement strategy, however it has not progressed further due to funding and resourcing constraints. It remains a longer-term objective to engage with prioritised communities to gain a better understanding of specific community concerns about policing.

Notwithstanding limited resources the result has been an increase in Maori and Youth complainants accessing the Authority's services, and a small decrease in Pasifika complaints.

Future action

As reported above, this Impact Measure has been removed from the Authority's 2024-28 Statement of Intent and will not be reported on until such time as a sustainable level of resourcing and focus can be applied to this work.

In the meantime the Authority can and will identify and execute engagement and outreach initiatives at a level and to a scale that it can support with current resources.

<u>Representation actuals</u>	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023
Māori	19%	23%	22%	22%
Pasifika	4%	4%	5%	5%
Youth (17-24 years)	16%	14%	11%	11%

Measure¹ There will be an increase in the proportion of complainants who are members of targeted communities (Māori, Pasifika, and youth)²

Performance target forecast		30 June 2024	2022/23 baseline
Māori	Increase on baseline	26.6%	22%
Pasifika	Increase on baseline	4.4%	5%
Youth (17-24 years)	Increase on baseline	12.5%	11%

¹ This impact measure was introduced in our 2020 – 2024 Statement of Intent.

² Supplying information on ethnicity and age is not a mandatory field on our complaint form, this is because we want to

encourage access to the complaints process without concern of bias, or obstacles that may prevent people from accessing our services, reporting is therefore provided based on those complainants who chose to provide this information.

Impact Measure 2: Public and Police confidence in the integrity of the Authority's work

• GOAL Improved satisfaction with our overall service				
Measures	Performance for 2023/24 Year			Comparative results reported 2022/23
	Goal	Actual	Met / Not Met	Actual
Participants in surveys are satisfied ³ with their contact with Authority staff (All survey respondents)	Improvement on previous year	Data not available	Not met	42%
Participants in surveys are satisfied with the Authority's investigation processes (Category A)	Improvement on previous year	Data not available	Not met	57%
Participants in surveys are satisfied with the Authority's review processes (Category B)	Improvement on previous year	Data not available	Not Met	8%
Participants in surveys are satisfied with the Authority's facilitated resolution processes (Category C)	Improvement on previous year	Data not available	Not met	24%

Performance explanation

As reported last year, this Impact Measure has been consistently difficult to implement, and the results are often of low value overall. A full review of the measure and survey methodology was conducted in the year under review.

As a result, there was no survey conducted in the 2023/24 year. While work began on developing a new measurement methodology to record satisfaction levels of those participants in the Authority's processes, we did not advance a confirmed framework inside the period under review. We did however implement basic measures aimed at surveying and recording responses at a high level and will use that information to report upon for the 2024-25 year.

Impact Measure 3: Improved Police conduct, practices, policies, and procedures following implementation of the Authority's recommendations

- **GOAL** Police accept Authority recommendations for change and improvements in Police conduct, practice, policy and procedures and that following implementation of our recommendations this is reflected in the number and nature of complaints we receive

Performance July 2023 – June 2024

Our goal is to have Police accept 95% of our recommendations for changes and improvements in Police conduct, practice, policy, and procedures.

We achieved

100%

for this measure for the last 5 years.

Recommendations to Police is the primary legislative mechanism the Authority has to influence policy, practice and procedure. It is therefore a very important measure of our effectiveness. Monitoring the number, nature, and successful implementation of our recommendations is a vital component of the Authority's work.

Performance explanation

Monitoring recommendations is a joint responsibility and we are working with Police to develop a transparent 'shared' monitoring system that can be easily administrated by both organisations. We hope that this may be facilitated through further development of CMS (case management system).

Recommendations relate to a wide range of Police policy, practice, and procedure and include ongoing monitoring of the recommendations from individual investigations, thematic review work, and new recommendations made as a result of the Review: Policing of the Protest and Occupation at Parliament 2022.

Because this impact is so key to our genuine effectiveness, we intend on focusing upon this performance area and developing measures as well as technological tools actively to monitor this area of our work.

Annual Accountability Statements

Statement of Responsibility for the year ended 30 June 2024

- We are responsible for the preparation of the Independent Police Conduct Authority's financial statements and statements of performance, and for the judgements made in them.
- We are responsible for any end-of-year performance information provided by the Independent Police Conduct Authority under section 19A of the Public Finance Act 1989.
- We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
- In our opinion, these financial statements and statement of performance fairly reflect the financial position and operations of the Independent Police Conduct Authority for the year ended 30 June 2024.

Signed on behalf of the Board



Judge Kenneth Johnston KC
Chair
INDEPENDENT POLICE CONDUCT AUTHORITY



Liz Sinclair
Member
INDEPENDENT POLICE CONDUCT AUTHORITY



Andrew Coleman
Member
INDEPENDENT POLICE CONDUCT AUTHORITY

Output Measure 1: Receive and manage complaints and incidents

Triage and categorization

Performance July 2023 – June 2024				Comparative Performance 2022/23
Measures	Goal	Actual	Met / Not Met	Actual
All notifications of new complaints and incidents are acknowledged within seven days.	99%	99%	Met	98%
All new complaints and incidents able to be assessed without the need for additional information are categorised and decisions made about the appropriate actions are taken within 28 days.	75%	56%	Not Met	65%
All new complaints and incidents requiring additional information by Police, or any other person, are categorised and decisions made about the appropriate actions are taken within 56 days.	70%	48%	Not Met	57%
Where a decision is made to take no action upon a complaint, the letters to Police and the complainant are issued within 14 days of making that decision.	95%	99%	Met	94%
Where a complaint discloses a reasonable grievance, the Authority and Police agree on the actions that are appropriate to resolve that grievance and the agreed actions are undertaken.	95%	100%	Met	100%
Where the Authority receives an 'Expression of Dissatisfaction' on any complaint, the final outcome of the Authority's review will be communicated to the complainant within 30 days of the expression of dissatisfaction being received.	85%	Data not available	Not Met	N/A - measure not reported on

Performance explanation

Results reported against our performance measures during the year have again been mixed. We have maintained or improved upon the previous year's results in some areas, whilst performance in a number of service delivery areas has been affected by the Authority's need to adjust some aspects of our service delivery (specifically those points at which Authority processes interface with Police processes). This is also within the operating environment of a 6.2% increase in complaint volume.

Our performance is also directly affected by the ability of Police to respond to reciprocal demands for additional information. Often that ability is affected by events where operational demands soak up Police resources that are otherwise available to service Authority needs. The move to a new operating model is expected to support a heightened understanding of resourcing issues, with a view to the improved management of case workflows and information requests.

The final measure above was retired in the 2023-24 year as the process for managing dissatisfaction with the outcome of complaints was itself changed. A new Post-File Closure Correspondence (PFCC) process was developed to provide a consistent approach for the Authority to manage complainants who are dissatisfied with the outcome of their complaints. The PFCC process allows for one review of each complaint. The process provides a layer of quality assurance and scrutiny of our decisions and captures any obvious errors of law or issues we may have missed in the original assessment of a complaint.

Output Measure 2: Independent, high quality and timely investigations and reviews

Performance July 2023– June 2024				Comparative Performance 2022/23
Measures	Goal	Actual	Met / Not Met	Actual
Reviews of Police investigations for Category B cases will be completed by the Authority within 28 days of receiving the file or Final Report from Police.	85%	78%	Not Met	84%
Independent investigations carried out by the IPCA will be concluded as soon as practicable.	80% within 12 months	41%	Not Met	38%
	90% within 24 months	86%	Not Met	91%
For each Category A case that proceeds to a full investigation, an investigation plan, milestones, and a completion date will be set and monitored.	100% of investigations	100%	Met	100%
Reports as a result of Category A investigations are clear, consistent, and well-structured and have well-argued conclusions.	100% of reports meet required standard	100%	Met	100%

Performance explanation

Performance against this set of measures continues to be challenging, particularly completing investigations within 12 months (albeit a small improvement on last year). We are very alert to the Minister’s expectation that the timely resolution of independent investigations be improved, and believe that the changed operating model, with a group of investigators now focused on Category A investigations only, will significantly improve the output for this measure. Associated with this we are working on adjustments to our case management system that will provide an ability to adjust the timeframe in regard to those investigations where our own work is held up by things outside of any control or influence from the Authority (such as an employment-related matters or court proceedings). We expect this factor to also play a part in reducing the reported time taken to conclude investigations, and make the raw numbers more meaningful.

In order to ensure its public reports are clear, consistent and well-structured and have well-argued conclusions the Authority organised for six of its reports to be independently peer-reviewed. The results reflect the high standard of the Authority’s work in this area.

Output Measure 3: Make recommendations for improved Police policies, practices and procedures and monitoring implementation of those recommendations

Performance July 2023 – June 2024				Comparative Performance		
				2022/23		
Measures	Goal	Actual	Met / Not Met		Actual	
All systemic issues identified by the IPCA relating to Police practices, policies and procedures are raised and discussed with Police and appropriate recommendations made where required before the closure of the case.	100%	100%	Met		100%	

Performance explanation

We have ensured that all the issues identified during an investigation or review are raised with Police as soon as possible. We consistently achieve this measure. It is our intention to develop a new set of measures that better monitor the impact of recommendations post-implementation, and this is included in the planned redesign of our performance framework measures.

Output Measure 4: Monitor places of Police detention

Performance July 2023 – June 2024				Comparative performance 2022-23
<u>NEW</u> Measures introduced in 2023/24	Forecast	YTD result	Met / Not Met	Actual
All systemic custodial management issues in Category A, Category B and Category C cases are raised and discussed with the Police prior to the completion of the relevant review or independent investigation.	100%	100%	Met	100%
New Measure Inspection visits of all overnight Police custodial facilities and selected holding cells in four Police districts are conducted each year.	Annual inspection of all overnight custodial facilities in four Police districts are conducted	4/4 inspections have been conducted in Auckland, Southern, Wellington, and Bay of Plenty districts.	Met	New Measure. Comparative measure not undertaken in 2022/23
New Measure Produce an inspection report within 60 days of completing the last site visit in a district.	Complete 4 District Reports per year	Inspection reports have not met the 60-day target	Not Met	New Measure. Comparative measure not undertaken in 2022/23
New Measure Engage with Police and other relevant agencies on recommendations made as a National Preventive Mechanism within 30 days of reporting.	100%	While recommendations have been formulated, they have not been formally reported to Police.	Not Met	New Measure. Comparative measure not undertaken in 2022/23
New Measure Conduct a programme of announced and unannounced follow up visits to assess the implementation recommendations.	100%	Linked to recommendations. As these have not been formally reported on, the follow-up assessments have yet to be conducted.	Not Met	New Measure. Comparative measure not undertaken in 2022/23

Performance explanation

The OPCAT team embarked upon an ambitious workplan for 2023-24. On review, a number of the measures drafted at the start of the reporting period were overly ambitious, due in the main to more complicated and nuanced reporting structure and timeframes than were originally envisaged.

A total of four District-wide inspection visits were completed. At the conclusion of each visit, verbal recommendations were made of actions to be taken, and of course any critical matters were discussed immediately. These actions meet the first two forecast measures above. However, the completion of a comprehensive inspection report for each district was not met, nor recommendations made or followed up upon within the timeframe. Over the past twelve months it has been found that the post-visit process of review, deliberation and report-writing requires a longer period than originally estimated, within which to make comprehensive and considered recommendations. The Authority intends to review these timeframes as part of its new performance measure framework, expected to be completed ahead of the 2025-26 reporting year.

FINANCIAL STATEMENTS

2023/24 Financial Statements and Supporting Information

INDEPENDENT POLICE CONDUCT AUTHORITY
STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2024

2023 Actual \$		Notes	2024 Actual \$	Unaudited 2024 Budget \$
Revenue				
6,742,000	Funding from the Crown	3	6,742,000	6,742,000
2,750,000	Funding from the Crown for review		-	-
148,447	Interest revenue		165,713	60,000
195	Other revenue		-	-
9,640,642	Total revenue		6,907,713	6,802,000
Expenditure				
52,711	Audit fees	4	59,575	59,575
20,387	Amortisation	9	23,398	15,290
60,533	Communication charges		49,684	50,000
118,618	Depreciation	8	80,358	110,472
5,147,648	Personnel costs and Board fees	5	6,400,363	7,074,969
11,313	Printing and stationery		10,354	16,494
174,910	Professional fees and contract services		242,240	315,000
442,858	Rent		521,035	454,296
352,818	Services and supplies		384,273	225,172
5,261	Subscriptions		8,046	9,767
94,534	Training		56,336	87,000
146,179	Travel and accommodation		138,804	135,000
2,597,186	Review expenses/(refund)	21	(11,467)	-
9,224,956	Total expenditure		7,962,999	8,553,035
415,686	Surplus/(deficit)		(1,055,286)	(1,751,035)
Other comprehensive revenue and expense				
415,686	Total comprehensive revenue/(expense)		(1,055,286)	(1,751,035)

Explanations of major variances against budget are detailed in note 22.

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

INDEPENDENT POLICE CONDUCT AUTHORITY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

2023 Actual	Assets	Notes	2024 Actual \$	Unaudited 2024 Budget
	Current assets			
1,226,975	Cash and cash equivalents	6	1,617,591	727,630
1,400,000	Investments		-	250,000
103,471	GST receivable		54,350	71,000
25,117	Debtors and other receivables	7	19,217	13,000
-	Prepayments		7,262	-
2,755,563	Total current assets		1,698,420	1,061,630
	Non-current assets			
272,182	Property, plant and equipment	8	204,140	257,198
61,161	Intangible assets	9	73,144	45,871
333,343	Total non-current assets		277,284	303,069
3,088,906	Total assets		1,975,704	1,364,699
	Liabilities			
	Current liabilities			
301,494	Creditors and other payables	10	258,941	224,899
297,851	Employee entitlements	12	245,942	260,535
-	Provisions	19	28,768	-
2,222	Leasehold fit-out capital contribution		-	-
601,567	Total current liabilities		533,651	485,434
	Non-current liabilities			
88,333	Provisions	19	98,333	90,000
88,333	Total non-current liabilities		98,333	90,000
689,900	Total liabilities		631,984	575,434
2,399,006	Net assets		1,343,720	789,265
	Crown equity			
2,399,006	Total investment by the Crown		1,343,720	789,265
2,399,006	Total Crown equity		1,343,720	789,265

Explanations of major variances against budget are detailed in note 22. The statement of accounting policies and the notes to the financial statements form an integral part of these financial statements.

INDEPENDENT POLICE CONDUCT AUTHORITY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

2023 Actual \$		2024 Actual \$	Unaudited 2024 Budget \$
1,983,320	Total Crown equity at beginning of year	2,399,006	2,540,300
415,686	Total comprehensive revenue / (expense)	(1,055,286)	(1,751,035)
2,399,006	Total Crown equity at end of year	1,343,720	789,265

Explanations of significant variances against budget are detailed in note 22.

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

INDEPENDENT POLICE CONDUCT AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

2023 Actual \$	Notes	2024 Actual \$	Unaudited 2024 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was provided from/ (applied to)			
9,492,000	Receipts from the Crown	6,742,000	6,742,000
148,447	Interest received	183,080	64,165
(23,818)	Net GST received/(paid)	49,121	(10,486)
(8,950,789)	Payments to suppliers and employees	(7,935,888)	(8,398,646)
665,840	Net cash flow from/(to) operating activities	(961,687)	(1,602,967)
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was provided from/ (applied to)			
	Proceeds from term deposits		
-	Purchase of property, plant and equipment	1,400,000	450,000
(65,405)	Purchase of intangible assets	(12,316)	(100,000)
-	Purchase of term deposits	(35,381)	-
(650,000)		-	-
(715,405)	Net cash flow from/(to) investing activities	1,352,303	350,000
(49,565)	Net increase/(decrease) in cash and cash equivalents	390,616	(1,252,967)
1,276,540	Cash and cash equivalents at beginning of year 6	1,226,975	1,980,597
1,226,975	Cash and cash equivalents at end of year 6	1,617,591	727,630
1,226,975	Represented by: Cash & cash equivalents 6	1,617,591	727,630

The GST (net) component of operating activities reflects the net GST paid and received with Inland Revenue. The GST (net) component has been presented on a net basis, as the gross amounts do not provide meaningful information for financial statement purposes.

Explanations of major variances against budget are detailed in note 22.

1. Statement of accounting

policies Reporting Entity

The Independent Police Conduct Authority is an independent Crown entity for legislative purposes, established by the Crown Entities Act 2004. The Authority is domiciled in and operates in New Zealand. The Independent Police Conduct Authority's ultimate parent is the New Zealand Crown.

The principal activity of the Independent Police Conduct Authority is to assess complaints made by members of the public against the Police. The primary objective is to provide public services to the New Zealand public, as opposed to that of making a financial return.

Accordingly, the Independent Police Conduct Authority has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The financial statements for the Independent Police Conduct Authority are for the year ended 30 June 2024 and were approved by the Board on 29 October 2024.

Basis for Preparation

The financial statements have been prepared on a 'going concern' basis, and the accounting policies have been applied consistently throughout the period.

Statement of compliance

The financial statements of the Independent Police Conduct Authority have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with New Zealand generally accepted accounting practice ('NZ GAAP').

The financial statements have been prepared in accordance with Tier 2 PBE accounting standards. This classification is because the Independent Police Conduct Authority has expenditure under \$33m and is not deemed to be publicly accountable as it does not have shares issues on a public market. Accordingly, they comply with PBE accounting standards.

Measurement base

The financial statements have been prepared on a historical cost basis. Cost is based on the fair value of the consideration given in exchange for assets.

Presentation currency

The financial statements are presented in New Zealand dollars, rounded to the nearest one dollar.

New or amended standards adopted

2022 Omnibus Amendments to PBE Standards, issued June 2022

The 2022 Omnibus Amendments issued by the External Reporting Board (XRB) include several general updates and amendments to several Tier 1 and Tier 2 PBE accounting standards, effective for reporting periods starting 1 January 2023. The Independent Police Conduct Authority has adopted the revised PBE standards, and the adoption did not result in any significant impact on its financial statements.

Standards issued but not yet effective and not early adopted

Standards and amendments issued but not yet effective that have not been early adopted, and which are relevant to the Authority are as follows:

Disclosure of fees for audit firms' services

An amendment to PBE IPSAS 1 requires entities to disclose the fees incurred for services received from audit or review firms, and a description of each service, using the specified categories. The amendment is effective for the year ending 30 June 2025 with early adoption permitted. This amendment will result in additional disclosures. The Authority does not intend to early adopt the amendment.

2. Summary of material accounting policies

2.1 Revenue

Revenue Funding from the Crown

The Independent Police Conduct Authority is primarily funded through revenue received from the Crown. This funding is restricted in its use for the purpose of the Independent Police Conduct Authority meeting its objectives as specified in legislation and the scope of the relevant government appropriations. Apart from these general restrictions, the Independent Police Conduct Authority considers there are no unfulfilled conditions or contingencies attached to the funding and it is recognised as revenue at the point of entitlement.

Interest revenue

Interest revenue is recognised using the effective interest method.

2.2 Leases

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the Lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the period of the lease.

2.3 Receivables

Short-term receivables are recorded at the amount due, less any allowance for credit losses.

The Independence Police Conduct Authority applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics.

Short-term receivables are written off when there is no reasonable expectation of recovery.

2.4 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks, other short-term highly liquid investments with original maturities of three months or less, and bank.

2.5 Investments

Investments consist of bank deposits with original maturities greater than three months but less than one year.

Investments in bank deposits are initially measured at fair value plus transaction costs. After initial recognition investments in bank deposits are measured at amortised cost using the effective interest method, less any provision for impairment. For bank investments, impairment is established when there is objective evidence that the Independent Police Conduct Authority will not be able to collect amounts due according to the original terms of the deposit.

2.6 Property, plant and equipment

Property, plant and equipment consist of the following asset classes: office equipment, leasehold improvements and furniture and fittings.

Property, plant and equipment are shown at cost or valuation, less any accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Independent Police Conduct Authority and the cost of the item can be measured reliably.

Cost includes consideration given to acquire or create the asset and any directly attributable costs of bringing the asset to working condition for its intended use.

In most instances an item of property, plant and equipment is initially recognised at its cost.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in surplus or deficit.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Independent Police Conduct Authority and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Depreciation

Depreciation is calculated on a diminishing value basis on office equipment and furniture and fittings. Depreciation is charged once the assets are on location and condition necessary for its intended use so as to write off the cost or valuation of the property, plant and equipment over their expected useful life to its estimated residual value.

The following estimated rates are used in the calculation of depreciation:

- Office equipment 20.0% - 50.0% DV
- Furniture & Fittings 25.0% DV

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful life of the improvements, whichever is the shorter.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

2.7 Intangible assets

Software acquisition

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with the development and maintenance of the Independent Police Conduct Authority's website are recognised as an expense when incurred.

Software is a finite life intangible and is recorded at cost less accumulated amortisation and impairment.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a diminishing value basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

- Software 25.0% DV
- Case management system 25.0% DV

Impairment of property, plant and equipment and intangible assets

The Independent Police Conduct Authority does not hold any cash generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Property, plant and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on a depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the Independent Police Conduct Authority would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

2.8 Financial liabilities

Creditors and other payables

Short term creditors and other payables are recorded at their face value.

2.9 Employee entitlements

Short-term employee entitlements

Employee benefits that are expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured at accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

A liability and an expense for bonuses is recognised where the entity is contractually obliged to pay them, or where there is a past practice that has created a constructive obligation.

2.10 Superannuation schemes

Short-term employee entitlements

Obligations for contributions to KiwiSaver are accounted for as a defined contribution superannuation scheme and are recognised as an expense in the surplus or deficit as incurred.

2.11 Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-tax discount that reflects the current market assessment of the time value of money and the risks specific to the obligation.

2.12 Goods and Services Tax (GST)

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue is included as part of current assets or current liabilities in the statement of financial position.

The net GST paid to, or received from the Inland Revenue, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

2.13 Income tax

The Independent Police Conduct Authority is a public authority in terms of the Income Tax Act 2007 and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

2.14 Cash flow statement

The cash flow statement is prepared exclusive of GST, which is consistent with the method used in the statement of comprehensive revenue and expense.

Definitions of the terms used in the cash flow statement are:

- "Cash" includes coins and notes, demand deposits and other highly liquid investments readily convertible into cash, used by the entity as part of its day-to-day cash management.
- "Investing activities" are those activities relating to the acquisition and disposal of current and non-current investments and any other non-current assets.
- "Financing activities" are those activities relating to changes in equity of the entity.
- "Operating activities" include all transactions and other events that are not investing or financing activities.

2.15 Budget figures

The budget figures are those that form part of the Independent Police Conduct Authority 2023/24 Statement of Performance Expectations as approved by the Board at the beginning of the year.

The budget figures have been prepared in accordance with generally accepted accounting practice and are consistent with the accounting policies adopted by the Independent Police Conduct Authority for the preparation of the financial statements.

2.16 Critical accounting estimates and assumptions

In preparing these financial statements, management has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

3. Revenue from Crown

The Independent Police Conduct Authority has been provided with funding from the Crown for the specific purposes of the Independent Police Conduct Authority as set out in its founding legislation and the scope of the relevant government appropriations. Crown funding is recognised as a non-exchange transaction.

4. Remuneration to Auditors

	2024 Actual \$	2023 Actual \$
Audit of the financial statements	59,575	52,711
	<u>59,575</u>	<u>52,711</u>

5. Personnel expenses and Board

	Notes	2024 Actual \$	2023 Actual \$
fees Salaries and wages		5,760,603	4,443,078
Defined contribution plan employer contributions		144,536	150,490
Increase/(decrease) in employee entitlements	12	(51,909)	71,926
Board fees	16	<u>547,133</u>	<u>482,154</u>
Total Personnel expenses and Board fees		<u>6,400,363</u>	<u>5,147,648</u>

Employer contributions to defined contribution plans include contributions to KiwiSaver.

During the year ended 30 June 2024, one employee received compensation and other benefits in relation to cessation totaling \$37,656. Further provisions are outlined in note 19. (2023: \$nil).

6. Cash and cash equivalents

	2024 Actual \$	2023 Actual \$
Cash at bank	1,617,591	1,226,975
Total cash and cash equivalents	1,617,591	1,226,975

While cash and cash equivalents at 30 June 2024 are subject to the expected credit loss requirements of PBE IFRS 41, no loss allowance has been recognised because there is a minimal risk of credit losses.

7. Debtors and other receivables

	2024 Actual \$	2023 Actual \$
Accrued interest	-	17,367
Sundry receivables	19,217	7,750
Total Debtors and other receivables	19,217	25,117

The above sundry receivables are from exchange transactions in line with PBE IPSAS 9. The carrying value of debtors and other receivables approximate their fair value.

While debtors and other receivables at 30 June 2024 are subject to the expected credit loss requirements of PBE IFRS 41, no loss allowance has been recognised because there is a minimal risk of credit losses.

8. Property, plant and equipment

Movements of each class of property, plant and equipment are as follows:

	Office equipment	Furniture & fittings	Leasehold improvements	Total
Cost	\$	\$	\$	\$
Balance at 1 July 2022	494,111	73,332	467,176	1,034,619
Balance at 30 June 2023	549,886	82,962	467,176	1,100,024
Balance at 1 July 2023	549,886	82,962	467,176	1,100,024
Additions	3,369	8,947	-	12,316
Balance at 30 June 2024	553,255	91,909	467,176	1,112,340

	Office equipment	Furniture & fittings	Leasehold improvements	Total
Accumulated depreciation	\$	\$	\$	\$
Balance at 1 July 2022	383,515	61,534	264,176	709,225
Balance at 30 June 2023	447,014	64,939	315,889	827,842
Balance at 1 July 2023	447,014	64,939	315,889	827,842
Depreciation expense	44,556	6,639	29,163	80,358
Balance at 30 June 2024	491,570	71,578	345,052	908,200

Book value				
At 1 July 2022	110,596	11,798	203,000	325,394
At 30 June 2023 & 1 July 2023	102,872	18,023	151,287	272,182
At 30 June 2024	61,685	20,331	122,124	204,140

9. Intangible assets

	Software	Case management system	Total
Cost	\$		\$
Balance at 1 July 2022	296,033	148,181	444,214
Balance at 30 June 2023	296,033	148,181	444,214
Balance at 1 July 2023	296,033	148,181	444,214
Additions	-	35,381	35,381
Balance at 30 June 2024	296,033	183,562	479,595

	Software	Case management system	Total
Accumulated amortisation	\$		\$
Balance at 1 July 2022	284,006	78,660	362,666
Balance at 30 June 2023	287,000	96,053	383,053
Balance at 1 July 2023	287,000	96,053	383,053
Amortisation expense	2,245	21,153	23,398
Balance at 30 June 2024	289,245	117,206	406,451

Book Value			
At 1 July 2022	12,027	69,521	81,548
At 30 June 2023 & 1 July 2023	9,033	52,128	61,161
At 30 June 2024	6,788	66,356	73,144

Creditors and other payables

	2024 Actual \$	2023 Actual \$
Payables under exchange transactions		
Trade creditors	189,884	234,667
Accrued expenses	69,057	66,827
Total creditor and other payables under exchange transactions	258,941	301,494

All payables and creditors were classified as exchange transactions as at balance date. Trade creditors and other payables are non-interest bearing and are normally settled on 30-day terms, therefore the carrying value of trade creditors and other payables approximate their fair value. The Independent Police Conduct Authority has a financial risk management policy in place to ensure that all payables are paid within the credit timeframe.

10. Financial instruments

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2024 Actual \$	2023 Actual \$
Cash and cash equivalents		
<i>Cash at bank</i>	1,617,591	1,226,975
Loans and receivables		
<i>Term deposits</i>	-	1,400,000
<i>Debtors and other receivables</i>	19,217	7,750
Total financial assets measured at amortised cost	1,636,808	2,634,725

Financial liabilities measured at amortised cost

	2024 Actual \$	2023 Actual \$
Creditors and other payables	258,941	301,494

12. Employee entitlements

	2024 Actual \$	2023 Actual \$
Accrued salaries and wages	18,379	19,517
Annual leave	227,563	278,334
Total Employee entitlements	245,942	297,851

13. Employee remuneration

Remuneration and other benefits of \$100,000 per annum or more received by employees in their capacity as employees were:

	2024 Actual	2023 Actual
\$100,000 - \$109,999	6	18
\$110,000 - \$119,999	8	6
\$120,000 - \$129,999	1	-
\$130,000 - \$139,999	3	4
\$140,000 - \$149,999	2	2
\$150,000 - \$159,999	-	1
\$160,000 - \$179,999	1	5
\$180,000 - \$199,999	2	-
\$200,000 - \$219,999	1	1
	24	37

14. Related party transactions

The Independent Police Conduct Authority is a wholly owned entity of the Crown. The Government significantly influences the role of the Independent Police Conduct Authority as well as being its major source of revenue. However, transactions with other government agencies (for example, Government departments and Crown Entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

A close family member of a key management personnel was employed by the Authority. The terms and conditions of their appointment was no more favourable than the Authority would have adopted if there was no relationship to key management personnel (2023: nil).

15. Key management personnel compensation

The compensation of the Authority's Chair, two Board members and the Leadership team being the key management personnel of the Independent Police Conduct Authority, is set out below:

	2024 Actual \$	2023 Actual \$
<i>Board members</i>		
Remuneration	547,133	482,154
Full time equivalents	1	1.1
<i>Leadership team</i>		
Remuneration	926,555	1,175,995
Full time equivalents	5	7
Total key management personnel remuneration	1,473,688	1,658,149
Total full-time equivalent personnel	6.0	8.1

There were no post-employment benefits, other long-term employee benefits or termination benefits paid to key management personnel during the year (2023: \$nil).

16. Board member remuneration

The total value of remuneration paid or payable to each Board member during the year was:

	2024 Actual \$	2023 Actual \$
Judge Colin Doherty (stepped down 01 May 2023)	4,831	401,307
Judge Kenneth Johnston (appointed 30 April 2023)	502,787	97,144
Simon Murdoch	22,910	27,875
Elizabeth Sinclair	16,605	20,111
Total Board member remuneration	547,133	546,437

Ministry of Justice are paying for Judge Colin Doherty's and Judge Kenneth Johnston's salaries and invoicing Independent Police Conduct Authority for their services.

There have been no payments made to committee members appointed by the Board who are not Board members during the financial year. No Board members received compensation or other benefits in relation to cessation (2023: \$nil).

17. Commitments

(i) Capital commitments

There are no capital commitments this year (2023: \$nil).

(ii) Operating lease commitments as lessee

Operating lease commitments relate to the lease with Stride Property Limited for building accommodation at 1 Grey Street, Wellington. The lease term is for a period of nine years commencing 1 September 2014, with rights of renewal for a term of six years after 1 September 2023 at the same or higher price.

On 1 September 2023, the Independent Police Conduct Authority varied the right of renewal term and renewed the lease for a further term of four years.

The Independent Police Conduct Authority does not have the option to purchase the leased asset at the expiry of the lease period. The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	2024 Actual \$	2023 Actual \$
Less than one year	370,270	360,356
Between one and five years	802,251	1,172,521
Later than five years	-	-
Total operating lease commitments	1,172,521	1,532,877

In order to be consistent with the current year, service charges have been excluded as part of the operating lease commitments from the prior year's balance.

18. Contingency

There are no contingent liabilities or assets at reporting date (2023: \$nil).

19. Provisions

Current provisions

Restructuring provision

During the financial year, IPCA reviewed its organisational structure and costs as a result of the government's savings initiatives. Consequently, the Board made restructuring decisions which were announced in June 2024 requiring cessation payments. IPCA has raised a provision of \$28,768 for this, which is expected to be settled in October 2024 (2023: none).

Non-current provisions

Make-good provision

A provision for an expected make-good payment has been accrued in the accounts relating to the Grey Street Property. This final payment has been estimated at \$130,000 based on prior make-good payments that the Authority has paid and adjusted for inflation, and it is expected to be settled at the end of the lease term. Due to the initial nine-year lease of the property and subsequent final renewal for a further term of four years, this accounts for an annual provision of \$10,000 per year. As at balance date, 118 months of this figure has been accrued, based on the lease commencement date. The estimate for 2024 is: \$98,333. This is classified as a non-current liability, as it is expected to be settled in September 2027.

20. Subsequent events

There are no events subsequent to reporting date, that the Independent Police Conduct Authority is aware of, that would have a material impact on the financial statements for the period ended 30 June 2024 (2023: nil).

21. Review expenses/(refund)

Review expenses includes a refund of exit fees of \$11,467 that was recognised as Review expenses in 2023.

22. Major Budget Variances

Statement of Comprehensive Revenue & Expense

1. *Personnel costs and Board fees*

Actual - \$6,371,595; Budget - \$7,074,969

Personnel costs were lower than budget due to vacancies during the year and a review of the resourcing model resulting in unfilled positions. The new resourcing model is reflected in the 2024-25 SPE budget.

Statement of Financial Position

2. *Property, plant & equipment*

Actual - \$204,140; Budget - \$257,198

The balance of property, plant & equipment at 30 June 2024 was lower than budgeted due to lower asset purchases than originally forecast for the year.

3. *Cash and cash equivalents*

Actual - \$1,617,591; Budget - \$727,630

The cash and cash equivalents balance was higher than budgeted as the Authority spent less than anticipated. This is largely due to the maturity of investments initially anticipated to be spent on operational activities, and timing of expenditure in operational activities.

Statement of Cash Flows

Any variances against budget in the statement of cash flows have been reflected in the notes above.

Summary of income and expenditure on outputs

This appropriation is limited to investigating incidents and investigating and resolving complaints against the Police, and to upholding the rights of persons in Police detention.

<i>Output Financials</i>	<i>2023/24 Actual</i>	<i>2023/24 Budget</i>	<i>2022/23 Actual</i>	<i>2022/23 Budget</i>
Crown funding *	6,742,000	6,742,000	9,492,000	9,492,000
Interest & other revenue	165,713	162,272	148,642	6,000
Total revenue	6,907,713	6,904,272	9,640,642	9,498,000
Expenses	7,934,230	8,001,297	9,224,956	10,560,238
<i>Net Surplus/(Deficit)</i>	<i>(1,026,517)</i>	<i>(1,097,025)</i>	<i>415,686</i>	<i>(1,062,238)</i>

*The Crown revenue received by the Independent Police Conduct Authority is equal to the actual appropriation provided to the Authority through 'Services from the Independent Police Conduct Authority' appropriation.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF INDEPENDENT POLICE CONDUCT AUTHORITY'S FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2024

The Auditor-General is the auditor of Independent Police Conduct Authority (the Authority). The Auditor-General has appointed me, Sonia Isaac, using the staff and resources of KPMG, to carry out the audit of the financial statements and the performance information, of the Authority on his behalf.

Opinion

We have audited:

- the financial statements of the Authority on pages 32 to 55, that comprise the statement of financial position as at 30 June 2024, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the performance information which reports against the Authority's statement of performance expectations for the year ended 30 June 2024 on pages 21 to 23 and 25 to 30.

In our opinion:

- the financial statements of the Authority on pages 32 to 55:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2024; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards; and
- the Authority's performance information on pages 21 to 23 and 25 to 30 for the year ended 30 June 2024:
 - presents fairly, in all material respects, for each class of reportable outputs:
 - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year;
 - complies with generally accepted accounting practice in New Zealand. Our

audit was completed on 29 October 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Authority and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Authority for the financial statements and the performance information

The Board is responsible on behalf of the Authority for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as they determine is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Board is responsible on behalf of the Authority for assessing the Authority's ability to continue as a going concern. The board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Authority, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Authority's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We evaluate the appropriateness of the performance information which reports against the Authority's statement of performance expectations.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.
- We obtain sufficient appropriate audit evidence regarding the financial statements and the performance information of the entities or business activities within the Authority to express an opinion on the consolidated financial statements and the consolidated performance information. We are responsible for the direction, supervision and performance of the Authority audit. We remain solely responsible for our audit opinion.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act

2001. Other information

The Board is responsible for the other information. The other information comprises the information included on pages 3 to 62, but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Authority in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the Authority.



Sonia Isaac
KPMG New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Appendix 1 - Category definitions

In order to allocate resources most effectively, the Authority categorises cases by assessing them across a range of factors, including the level of seriousness and the most appropriate means of resolving the matter. Generally speaking, we will independently investigate the most serious complaints and incidents, while other matters will be referred to Police for investigation or resolution under the Authority's oversight. There are also cases that for a variety of reasons do not require further action.

There are four categories of complaint. Categories A, B, C, D.

Category A – IPCA independent investigation

Principle

This category comprises cases which, in the public interest, need to be independently investigated by the Authority in order to ensure public confidence in the integrity and objectivity of the investigative process and the outcome.

Guidelines

There are a number of cases that are so serious that they will typically lead to a Category A investigation. These include:

- a) cases involving death or serious injury caused or appearing to be caused by Police actions;
- b) cases containing elements of corruption or serious criminal misconduct;
- c) other cases of deliberate wrongdoing or other serious misconduct that would significantly impact on public trust and confidence in Police.

A case that meets one of the above criteria will not necessarily be independently investigated if the Authority is satisfied that it has been or is being responded to robustly and expeditiously by Police (eg by investigation with a view to possible criminal prosecution or disciplinary proceedings against one or more Police employees). Conversely, a case that does not meet one of the above criteria may be deemed suitable for a Category A investigation if:

- d) it raises one or more significant systemic issues;
- e) it shows a pattern of significant misconduct by an individual Police employee;
- f) it raises integrity issues in relation to a senior Police employee or an area, District, or Police generally;
- g) a Police investigation on its own is unlikely, in the view of the Authority, to be perceived as having sufficient robustness to attract public credibility; or

- h) Police have indicated, or the Authority determines, that for public interest reasons it is preferable for the Authority rather than Police to investigate.

Category B –Police investigation with active IPCA

oversight *Principle*

Where a case requires investigation before the appropriate resolution can be determined, but does not meet the criteria for independent investigation, it will be referred to the Police for investigation with active IPCA oversight.

This may sometimes comprise a limited factual inquiry by the Police (e.g. a phone call to the complainant or a witness to clarify a factual matter) so that it can be determined whether the case is suitable for alternative resolution.

At the conclusion of the Police investigation, it is subject to a full, independent review to confirm that all complaint issues have been addressed and that the outcomes achieved are in accordance with the weight of evidence. The Authority makes its own findings and reports these to the Commissioner and, where applicable, the complainant.

Category C – Facilitated Case

Resolution *Principle*

Where the complainant has a reasonable grievance to be addressed and the issues are clear, the case should be resolved by appropriate action and redress as soon as practicable.

Guidelines

This category of complaints has the following characteristics:

- a) the issues raised by the complaint are clear;
- b) there does not need to be a substantial investigation to determine the facts;
- c) there is no need for a criminal or employment investigation into the actions of the Police employee complained about;
- d) some redress or other action to resolve the issues raised by the complaint is practicable.

Complaints in this category can range from the serious to the relatively minor. Their distinguishing feature is that they can be resolved quickly, efficiently and effectively. This means that complainants can receive timely redress, and that appropriate lessons can be learned by individual officers or Police as an organisation soon after the event.

Before a case with these characteristics are categorised, there will be a discussion with the District Professional Conduct Manager (and, if necessary, Police Professional Conduct at Police National Head Quarters) to discuss and agree on the appropriate actions and a timeframe within which they are to be undertaken. If no such agreement is reached, the case will not be made a Category C.

Category D – No further

action *Principle*

It is in the interests of both the complainant and Police that matters of no real substance are identified and concluded at the earliest possible opportunity. This decision will only be made after appropriate research, collation and analysis of available information relating to the complaint has been undertaken.

Guidelines

This category of complaint has one or more of the following characteristics:

- a) matters which the Authority considers as minor, frivolous or vexatious;
- b) matters where there is no support from the person centrally aggrieved;
- c) have been, are about to be or are able to be, decided by another tribunal or by the Court;
- d) matters which disclose no issue requiring investigation;
- e) matters which relate to an incident of which the complainant has had knowledge for over one year;
- f) a conflict in the evidence about the issues complained of that is unlikely to be resolved by further investigation.

INTENTIONALLY BLANK



IPCA

Independent Police
Conduct Authority

Mana Whanonga Pirihimana Motuhake