



# 2024/25 ANNUAL REPORT

**IPCA**

Independent Police  
Conduct Authority

Mana Whanonga Pirihimana Motuhake

## TO THE HONOURABLE MINISTER OF JUSTICE

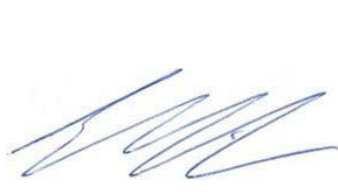
E harikoa ana te Poari ki te whakatakoto i te Pūrongo ā-Tau o Mana Whanonga Pirihimana Motuhake mō te tau i oti i te 30 o Pipiri, 2025.

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 2024 to 30 June 2025.



Judge Kenneth Johnston KC  
Chair



Liz Sinclair  
Member



Andrew Coleman  
Member

## Contents

|                                             |    |
|---------------------------------------------|----|
| Contents                                    | 3  |
| Foreword by the Chair                       | 4  |
| The year in brief                           | 6  |
| Overview                                    | 7  |
| Our work in 2024/25                         | 10 |
| Volume of complaints, referrals, and trends | 20 |
| Broader organisational performance          | 24 |
| Annual Accountability Statements            | 27 |
| Financial Statements 2024/25                | 35 |
| Independent Auditor's Report                | 54 |
| Appendix 1: Category definitions            | 58 |

## FOREWORD BY THE CHAIR

For the Authority, the year ending 30 June 2025 has been one of adjustment. Whilst our revenue remained unchanged, the Government's strong message of financial responsibility required us to focus even more keenly on our core role, and make adjustments to how we organise ourselves.

This has resulted in a modest reduction in our complement across the organisation, achieved, for the most part, by attrition. We have also had to take a more critical look at what we can and can't do within our existing resources, resulting in fewer complaints being investigated independently, and the prospect of effectively putting a hold on thematic reviews.

The Authority managed to operate within its budget, while maintaining a responsible level of reserves. However, forward projections suggest that this position will not be easy to maintain if we are to discharge our statutory responsibilities. The reasons are not hard to identify. In recent years, complaints have increased by about 5% annually. This year they increased by a whisker under 9%. We don't know, of course, whether this trend will continue, but we suspect it will. Further, Police as an organisation are on a growth path, and there is almost an arithmetically calculable relationship between the number of frontline Police and the number of complaints. Not only are the raw number of complaints increasing, but so too is the complexity of complaints we receive. The more complex the complaint the more resources they chew up.

We have of course kept our Minister and monitoring authority, the Ministry of Justice, informed of these things, and we are confident that everyone understands the position.

As I recorded in my foreword last year, our Minister identified three very clear expectations of us for the year: in relation to how we measure our effectiveness; the timeliness of our work; and the effectiveness of our role as a National Preventive Mechanism under the Crimes and Torture Act 1989. We have made real progress in the first and last of those areas. Timeliness in relation to our independent reports, which is largely a resources issue, remains a stubborn area in which to make progress. One factor that does not help is that we are regularly prevented from publishing completed reports for reasons outside our control such as court proceedings.

A feature of the year was two substantial thematic reports: one into Public Order Policing; and the other concerning Police interview techniques. The former received interesting responses. Some commentators, most notably the Free Speech Union, provided thoughtful comment. Others, including, somewhat surprisingly, mainstream media outlets, criticised vehemently what they obviously believed to be a proposal that New Zealanders be prohibited from protesting unless they apply for and secure permission to do so. We proposed nothing of the sort. Those who read our report with any care at all would have seen that, whilst we referred to such an approach (the approach in many democracies around the world), we expressly rejected it in favour of a regime where protestors are entitled – but not required – to register their intention to protest in order to ensure a degree of immunity for protest participants in relation to offences such as obstructing highways. The review of Police interviewing techniques attracted much less attention, and none of the hyperbole.

Other notable reports during the course of the year were the Authority's investigation into the fatal shooting of Kaoss Price in 2022, the investigation of a senior officer alleged to have disciplined his children with a belt, and the Authority's investigation into an officer who falsified bail checks (subsequently convicted of attempting to pervert the course of justice). Also noteworthy was the Crimes Legislation (Stalking and Harassment) Amendment Bill which was introduced into the House in December 2024. The anti-stalking legislation received much public and media attention, which itself was amplified following our investigation into the Police management of a young Auckland woman's online reports of stalking behaviours, and her tragic murder in December 2022.

As is conventional, but nonetheless whole-hearted, I want to thank my fellow board members, Liz Sinclair and Andrew Coleman for all the support they have given to the Authority, and to me in my role as the Chair, during the course of the year. Both invariably challenge me and our senior management group, and in that way add great value. The staff of the IPCA, including, but by no means limited to, the members of the senior management group, deserve the Authority's thanks. Throughout what has not been the easiest of years, they have worked tirelessly in the interests of the public and consistently produced very high-quality work. I am, as is no doubt evident, proud of them, as I am of the Authority itself.

Budi Ludi

5

## The year in brief

During the year the Authority:



Received **5,115** complaints about Police



Categorised **54** complaints for independent investigation and concluded **67** investigations



Published **37** public reports relating to independent investigations



Experienced an **9%** increase in core complaints on the previous year



Oversaw **196** Police investigations



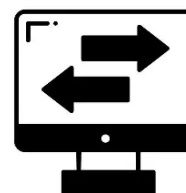
Published **112** website summaries of oversight outcomes of Police investigations



OPCAT inspection work continues to support improvements in Police detention facilities and practices



Facilitated **770** agreed resolutions of complaints against Police



Responded to **150+** formal information requests

## OVERVIEW | TIROHANGA WHĀNUI

The Authority delivers an oversight system that seeks to ensure 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, which will in turn contribute toward increasing the overall effectiveness of Police and the Authority in achieving the Government's 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.

## Our Governance Structure

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 current Chair, Judge Kenneth Johnston KC, commenced in the role on 1 May 2023.

The Chair discharges a range of executive functions and is supported by a senior management team of four managers.

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).

## 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 other NPMs, 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 Independent Police Conduct Authority Act 1988 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.

## 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 current funding allows us to operate at the minimum viable level of what we would consider our recommended resourcing model and means a constant need to find further operational efficiencies to maintain current performance levels.

## OUR WORK IN 2024/25

Complaint volumes continued to increase over the year, however significantly higher than forecasted. The 9% increase in complaint numbers was almost double the previous year's increase and represents a 24% increase over the last five years. As previously reported, this is an annual trend we expect to continue as more people seek to use our services.

Table 1. Comparative performance – Throughput

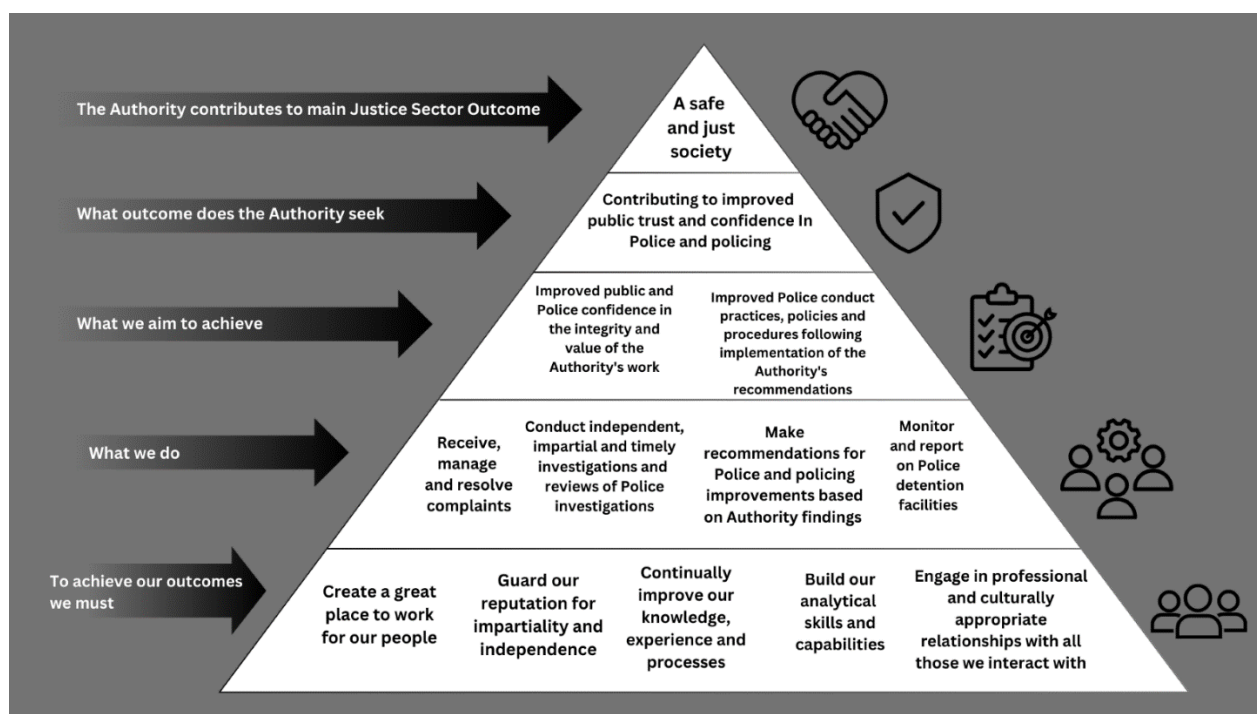
| Action                                         | 2024/25 | 2023/24<br>Comparative | % change in<br>throughput or<br>complaint inventory |
|------------------------------------------------|---------|------------------------|-----------------------------------------------------|
| New complaints received during the period      | 5,115   | 4,695                  | 9% ↑                                                |
| Total number of files closed during the period | 5,386   | 4,683                  | 15% ↑                                               |
| Public reports released (during the period)    | 37      | 40                     |                                                     |
| Current open files as at 30 June 2025          | 972     | 1,071                  |                                                     |

While maintaining a high volume of cases and workload, notable activities for the year included:

### Statement of Intent 2024/25 – 2027/28

This year is the first under the Authority's Statement of Intent 2024 - 2028. The SOI provided the Authority an opportunity to confirm its core operating and organisation policies, following a period of some disruption and necessary adjustment.

The SOI focuses on two main impacts that support the broader justice sector outcome of 'a safe and just society'. This represented in the graphic below.



In terms of the impacts of our work, these are measured by reference to public and Police confidence in the integrity of the Authority's work, and implementation of the Authority's recommendations about Police conduct, practices, policies and procedures. Both these impacts are discussed elsewhere in this report.

## 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 most contributes toward are **A trusted justice system** and **Effective constitutional arrangements**.

We achieve our main outcome through the fulfilment of our key role:

- to ensure that people have confidence that complaints about, and incidents involving, Police conduct will be fairly and impartially investigated or reviewed;
- that issues relating to Police practice, policy or procedure will be properly identified and addressed;
- and that any recommendations made by the Authority will be 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: Public and Police confidence in the integrity of the Authority's work

| GOAL Improved satisfaction with our overall service                                              |                     |                           |               |                                       |
|--------------------------------------------------------------------------------------------------|---------------------|---------------------------|---------------|---------------------------------------|
| Performance for 2024/25 Year                                                                     |                     |                           |               | Comparative results reported 2022/23* |
| Measures                                                                                         | Expectation 2024-25 | Actual                    | Met / Not Met | Actual                                |
| Survey participants are satisfied with their contact with Authority staff                        | 45% are satisfied   | <b>Data not available</b> | Not met       | 42%                                   |
| Survey participants are satisfied with the Authority's processes                                 | 60% are satisfied   | <b>Data not available</b> | Not met       | 57%                                   |
| Survey participants are satisfied that the work of the Authority improved confidence in policing | 50% are satisfied   | <b>Data not available</b> | Not Met       | Not measured                          |

\*Survey not undertaken in 2023-24 year

The survey was not undertaken in the 2024-25 year. The financial cost of an independent survey remains prohibitive within our current financial constraints. While internal work began on developing a new measurement methodology to record satisfaction levels of those participants in the Authority's processes, we did not settle on a confirmed framework inside the period under review.

The Authority notes the Ministry of Justice's New Zealand Crime and Victims Survey (NZCVS), which includes the 'Police Module'. This module, which measures the public's perceptions, experiences, and views about New Zealand Police, saw public trust and confidence in Police rise from 67% to 69% between October 2023 and October 2024.

A new approach to the measurement of public and Police confidence in the Authority's work remains a goal of the Authority in the 2025-26 year. We are confident that resourcing and internal capacity issues can be overcome to deliver on this impact.

Impact Measure 2: There is improved Police conduct, practices, and policies, 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 for 2024/25 Year                                                                                                          |                     |        |               | Comparative results reported 2023/24 |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------|---------------|--------------------------------------|
| Measure                                                                                                                               | Expectation 2024-25 | Actual | Met / Not met | Actual                               |
| Police accept 95% of the Authority’s recommendations for changes and improvements in Police conduct, practice, policy and procedures. | 95%                 | 96%    | Met           | 100%                                 |

Recommendations to Police is the primary mechanism the Authority has to influence policy, practice and procedure. It is therefore a very important measure of our effectiveness.

The 96% uptake of our recommendations by Police is significant. This impact has been achieved despite other priorities, and obvious resourcing pressures within both the Authority and Police.

Monitoring recommendations is a joint responsibility, and we are continuing to work with Police to develop a transparent ‘shared’ monitoring system that can be easily administered by both organisations.

While the acceptance and monitoring of recommendations are important steps, the Authority has also, from the 2025-26 year, introduced new measures that focus on the *implementation* of recommendations made to Police. The Authority will follow up on agreed timeframes to ensure that work is undertaken to implement improved practices and policies.

## Embedding our new operating model

A major organisational change was initiated in mid-2024, when the Authority established a new operating model. The focus of the new model was the creation of an 'Assurance' team, a component of which now has management of all Category B files. Category B files are those investigations that are undertaken by Police and actively overseen by the Authority. The new model has been operating since late September 2024.

The model provides for a greater consistency and focus on, and efficient management of, Category B investigations. The Authority expects to extract more value from this process which will inform future thematic work and influence Police.

Ultimately, the move is expected to result in the development of more useful 'recommendations' for Police implementation. Our recommendation work is directed at prevention of ongoing issues, and therefore the establishment of a dedicated Cat B team supports intervention efforts by the Authority to influence outcomes and policy changes.

Creating a dedicated Cat B team also meant that there is now a dedicated Category A (Independent Investigation) team. This has provided the necessary focus to endeavour to meet our own and ministerial expectations to improve the timely resolution of independent investigations.

## Summary Process – effectively managing rapidly increasing volumes and complexity

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 as efficiently. This approach resulted in the development of a new Summary Assessment Process to manage minor complaints 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 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.

Over the past year, in response to the increased number of complaints (an average of 100 **new** cases per week) we extended the threshold of our assessment criteria. While a necessary development in the circumstances, this does ultimately mean that the Authority will decline an increasing number of complaints we receive early in the process.

Declining complaints incurs risk, such as dissatisfaction from a higher number of complainants who seek our help. This may potentially lead to further congestion in other areas of the Justice system as complainants seek to relitigate matters in other jurisdictions, such as the courts. The Authority is the correct forum for members of the Public to address complaints about the police, but increasingly we do not have the resources to manage the volumes of complaints we receive, or to manage the growing volume of generic incident notifications, and public inquiries that must also be assessed.

We have been monitoring closely the complainant response following the implementation of broader assessment thresholds. We have not seen any significant change in the responses of complainants, nor in the numbers of persons subsequently accessing the Authority's "Post File Closure Correspondence" (or PFCC) process. Given these observations, and the positive impact on internal workloads and efficiencies, we intend to continue with the extended threshold approach, while carefully monitoring the associated risks.

## Independent investigations – increasingly complex cases

During the year the Authority released 37 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 14 critical incidents (15 critical incidents the previous year). These critical incidents were made up of five Police shootings (three fatal and two non-fatal shootings), six deaths following a Police vehicle pursuit, and two deaths in custody.

While these case numbers may appear relatively stable year to year, the complexity and seriousness of issues identified in these complaints has heightened the pressure placed on resources. Another factor that is influencing the time and resource allocated to independent investigations is the level of legal analysis required, the frequency of differing legal opinion between the Authority and Police, and the increasing occurrence of complaints investigated by the Authority also being investigated under adjacent legal jurisdictions, which can then result in expansion of scope into the Authority's jurisdiction, or vice versa, which ultimately requires further review or oversight by Authority staff.

Significant investigations and reports released during 2024-25 included:

- ***Officer falsifying bail checks*** In September 2024 the Authority released its public summary report on a Counties Manukau officer who was convicted of attempting to pervert the course of justice after falsifying bail checks in January 2019. The Authority found that the officer wilfully perverted the course of justice and fabricated or attempted to fabricate evidence when he falsely recorded people as breaching bail conditions. The Authority also had concerns about the employment process which was initially concluded prematurely. Read the public report here [17 SEPTEMBER 2024 - IPCA PUBLIC SUMMARY REPORT - Officer convicted after falsifying bail checks in Counties Manukau .pdf](#)
- ***Officer's inappropriate behaviour towards junior officer*** In late October 2024 the Authority released its summary report on the inappropriate behaviour of an officer towards his subordinate. The Authority found that the officer's behaviour amounted to serious misconduct and there were shortcomings with the employment process undertaken by Police. Read the public summary report here [30 OCTOBER 2024 IPCA Summary Report - Inappropriate behaviour amounting to serious misconduct.pdf](#)
- ***Fatal shooting not justified*** In November 2024 the Authority released its public report on the Police shooting of Kaoss Price near New Plymouth on 16 April 2022. The Authority found that the officer was justified in shooting at Mr Price on the first two occasions (as he sideswiped the dog van with his car, and as he ran from his immobilised car towards stationary occupied cars). However, the officer was not justified in fatally shooting Mr Price as he attempted to hijack a car containing two occupants. Read the full report here [21 November 2024 - IPCA Public Report - Did officer use excessive force in fatally shooting Kaoss Price in New Plymouth.pdf](#)

- All the Authority's public reports can be viewed on its website at [www.ipca.govt.nz](http://www.ipca.govt.nz)

The Authority sees considerable value in thematic reviews, which seek to address specific, identifiable issues from a range of individual complaints and incidents. Over several years, thematic reviews have led to more impactful outcomes than merely making findings and recommendations to Police about a particular incident or complaint. A thematic approach is most useful where recurring or intrinsically related issues are being identified across a particular work area.

## Review of the Policing of Public Protests in New Zealand – February 2025

Following its review work, the Authority released a major report that called for new standalone legislation directed at protecting the rights of protestors while, at the same time, ensuring public order and safety.

The release of the report generated significant public and political commentary around the management of protests and contributed to further debate and discussion as to whether changes to legislation, and Police policies and practices, are needed.

The report can be read here [18 February 2025 - IPCA Public Report - Thematic Review on the policing of public protests in New Zealand.pdf](#)

### **CIPEM Interviewing method – May 2025**

In May 2025 the Authority completed a review of the Police's use of the Complex Investigation Phased Engagement Model (CIPEM) interviewing method and found that, although it was a laudable attempt to enhance officers' investigative interviewing skills, its implementation fell short in several respects.

The Authority's review was prompted by criticism that arose after evidence in a murder case was ruled inadmissible in September 2021 and concerns were subsequently raised in the media. The Authority also received several complaints. However, the review ultimately focused on examining the development and use of CIPEM, rather than tangential allegations of misconduct that could not be substantiated.

The Authority found that CIPEM had a heavy focus on engagement skills and building rapport, which is consistent with international best practice. However, the normal processes for quality assurance and implementation of the training were not followed, and the model was not reviewed by an independent expert until about two and a half years after the training began.

The Authority reviewed five cases in which CIPEM-trained interviewers had been brought in to assist investigation teams. In two of the five cases, it found that the questioning itself departed from good practice and failed to comply with the Judges' Rules on Police Questioning. However, these failures were generally not integral to CIPEM and were due to poor practice and inadequate oversight.

The Authority also found that Police leadership should have done more to support the individual officers impacted by persistent media criticism and proactively correct the perception that CIPEM alone caused the downfall of the case in which evidence was ruled inadmissible.

The full public report is available here [29 May 2025 - IPCA Public Report - Police Investigative Interviewing and the Complex Investigation Phased Engagement Model \(CIPEM\).pdf](#)

## **OPCAT – Monitoring places of Police detention**

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.

As the NPM for Police custody, our focus is to prevent human rights breaches in places of Police detention. We aim to ensure that safeguards against ill treatment are in place and that risks, poor practices, or systemic problems are identified and addressed.

The Authority resourced a dedicated Custody Monitoring Team (3 FTE) in March 2023. We commenced a new programme of scheduled inspections in July 2023, which covers four Policing districts in a year. During this review period (2024-2025) we completed inspections in Eastern, Counties Manukau, Northland and Tasman Police Districts.

We completed visits to all custody units designated to hold detainees overnight. We also visited court cells and selected custodial facilities intended as holding facilities. At the conclusion of our district inspections, we provided our initial feedback and raised any urgent concerns with the custodial leads

for the district and with the National Custody Team at Police National Headquarters. This was followed up with a full report including recommendations for improvements.

Key outcomes of our work included:

- Made 142 recommendations for improvements to custody conditions and practices following our district inspections. Worked cooperatively with Police to support their implementation.
- Continue to work with Police to improve the content of custodial training, staff induction material and guidance.
- Deliver training to Custody Supervisors courses.
- Provided an independent assurance role in Police's Custody Quality Assurance and Improvement Framework.
- Continuing to work with the Ombudsman's office to conduct a joint inspection programme of court facilities.
- Established a closer working relationship with Mana Mokopuna to complete joint NPM visits which focused on the care and treatment of children and young people held in Police custodial facilities.

## Further impact – legislative change

### Policing (Police Vetting) Amendment Bill

This bill, introduced into the House in October 2024, aims to provide legal direction and a clear and consistent policy framework for Police and users of the Police vetting service. It gives action to a recommendation contained in a 2016 joint review undertaken by the IPCA and the Office of the Privacy Commissioner. That review recommended a statutory framework be developed to address:

- The lack of clear legislative or policy direction
- Uncertainties and legal risks to all parties with the way that Police vets are undertaken

At the time of this report the bill is at the stage of second reading. While the progress of the original recommendations has taken some time, the IPCA is pleased to observe the value of its work being recognised and effected.

### Anti-Stalking Legislation

The Crimes Legislation (Stalking and Harassment) Amendment Bill was introduced to the House in December 2024.

The anti-stalking legislation received public and media attention, which itself was amplified following an IPCA investigation into the Police management of a young Auckland woman's online reports of stalking behaviours, and her tragic murder in December 2022.

The IPCA investigation found shortcomings in the management and urgency of Police actions in the wake of stalking and harassment reports. The IPCA report was concluded in April 2024 and the media release can be found here [Yaqubi media release](#) (out of respect to the victim's family, the Authority did not publish a public report).

The impact and value of the IPCA investigation and subsequent recommendations is evident in both the Police response and undertakings, the wider public conversation around stalking behaviours and the need for these to be addressed, and the Government's actions in effecting those legislative changes necessary.

## Volume of complaints, referrals, and trends

### Incoming complaint volumes

The Authority experienced a 9% increase in complaints (a total of 420 cases) over the previous year. An average of 426 new cases were opened each month, compared to an average of 391 cases per month in the previous year.

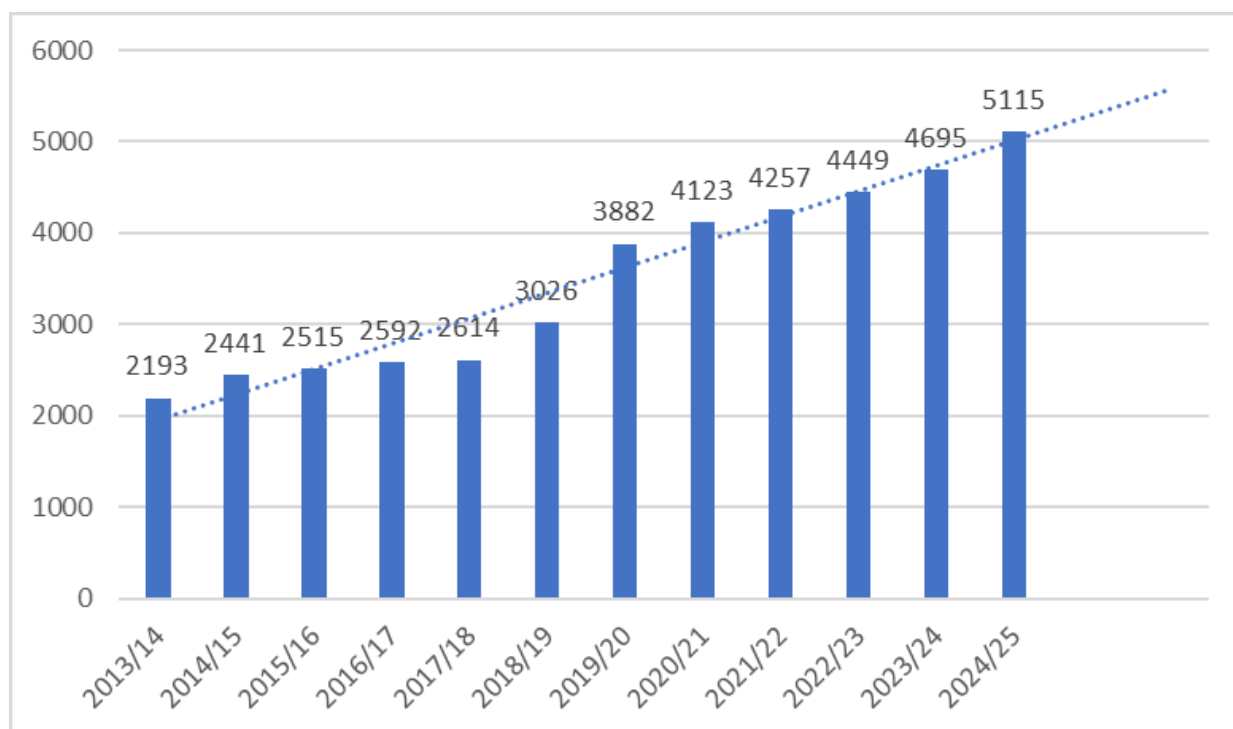
We assess and triage complaints and referrals to be managed within either the Investigations team or the Resolution team. The categories to which cases are allocated are:

- **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.

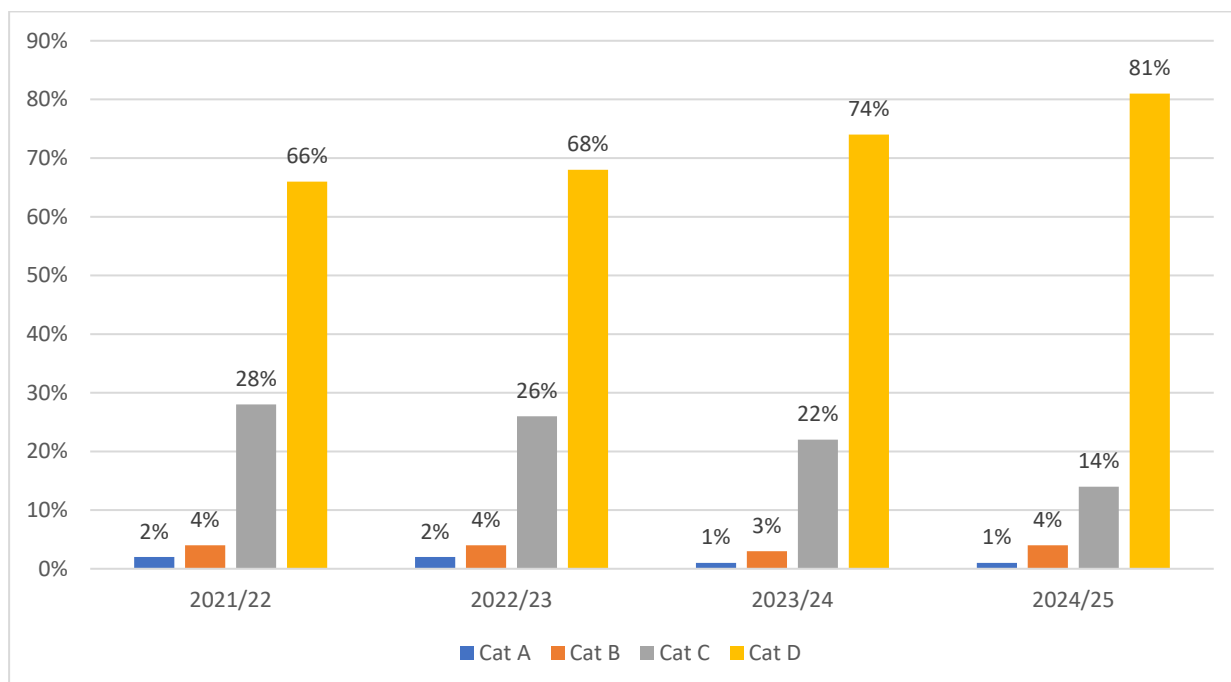
The categories to which cases are assigned are described in detail in [Appendix 1 - Complaint Definitions](#).

The 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.

## Annual complaint numbers 2013/14 – 2024/25

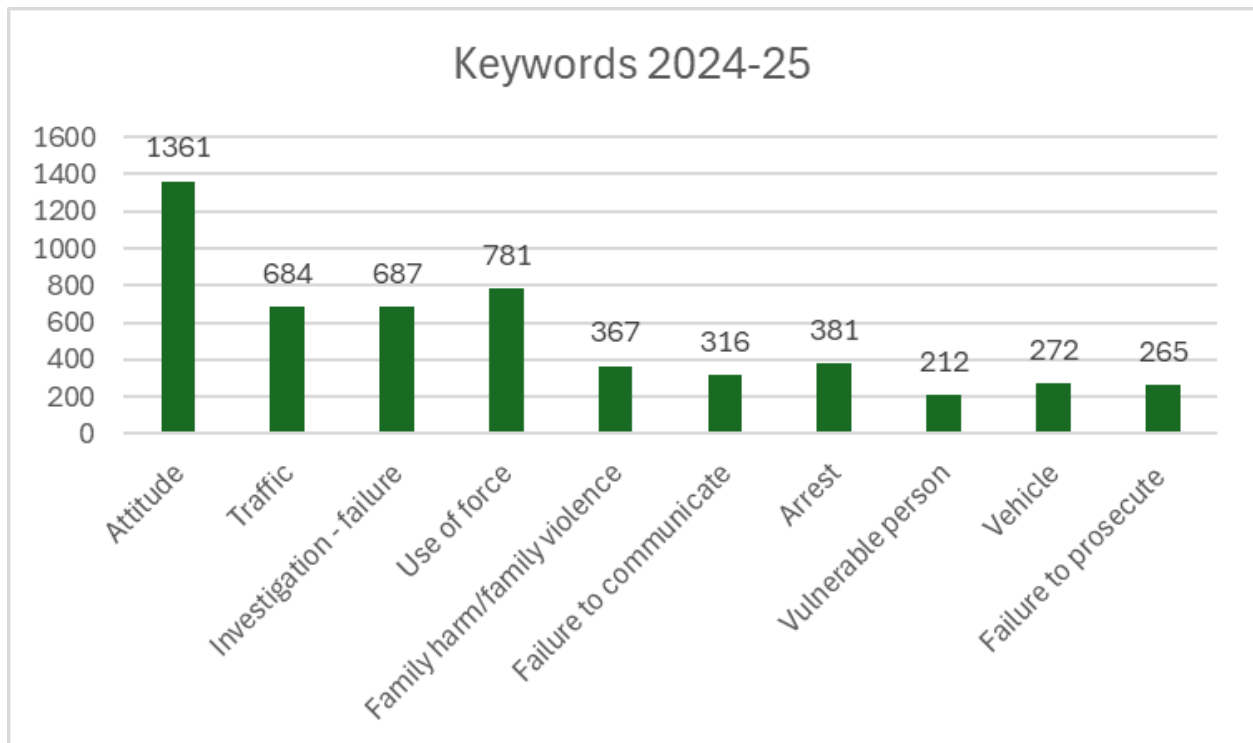


## Annual categorisation profile 2021/22 - 2024/25



Note: the 2023/24 graph published last year included 'uncategorised' cases of 3%. These cases have since been categorised and the 2023/24 figures updated in the graph above.

## Complaint Types 2024/25



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 investigate, 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.

The increase in overall complaint numbers was generally spread across all Police districts, with the exception of two districts that recorded a decrease in complaints to the Authority (Northland district (-7.8%) and Tasman district (-9.6%)).



## 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.

### Workplace FTE Profile

(as at 30 June 2025)

| Role            | Full-time | Part-time | Fixed-term | Total |
|-----------------|-----------|-----------|------------|-------|
| Chair           | 1         |           |            | 1     |
| Senior Managers | 4         |           |            | 4     |
| Investigations  | 8         |           |            | 8     |
| Assurance       | 6         | 0.9       |            | 6.9   |
| Resolutions     | 14        | 1.6       | 1          | 16.6  |
| Corporate       | 2         |           | 2          | 4     |
| Total           | 35        | 2.5       | 3          | 40.5  |

The Authority has 42 individual staff members, excluding the Board Members other than the Chair, (40.5 full-time equivalents as at 30 June 2025) across a mix of permanent and fixed-term roles.

Staff turnover for 2024-25 was 13.2% (2023-24: 31.9%).

### Values

The organisation's Values work has been an ongoing project that concluded in early 2025. From origins in a staff workshop, to development by staff and senior management, to the overarching application of a te ao Māori worldview, the Authority has arrived at a suite of values that proactively shapes our culture as we navigate the future. We are now in the process of embedding these values into our organisational behaviours and practices.

- Respect - Manaakitanga
- Independence - Mana Motuhake
- Teamwork - Kotahitanga
- Integrity - Mana Rangatira
- Empathy - Ngākau Aroha

The Authority acknowledges and thanks Kura Moeahu for his assistance with helping shape our values in te reo Māori.

## Knowledge Management and IT

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 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. The Authority must uphold a reputation for securely managing confidential information. Any failure is likely to damage the trust and confidence others place in us and compromise our effectiveness. We expect there to be further investment necessary to upgrade our current system capability, as well as to fund increased resourcing associated with this work.

Alongside this work we are also motivated to ensure that staff have the necessary tools to support our work. The increasing complexity of investigations necessitates continued investment in advanced investigative tools and training, and the enhancement of our processes. This investment, which supports our overarching objective to increase organisational resilience, remains constrained due to current resourcing levels.

## Iain Axford (New Zealand) Fellowship in Public Policy

Earlier this year the Authority was fortunate to host Julie Buchwald from the Office of the Inspector-General (LAPD) as a visiting Axford Fellow. Ms Buchwald is an experienced Special Investigator and Community Relations Coordinator with the OIG for the Los Angeles Board of Police Commissioners, which provides civilian oversight for the Los Angeles Police Department.

Ms Buchwald's focus of study was the enhancement of community engagement strategies currently employed by the Authority. Ms Buchwald spent the four-month term in Wellington researching and analysing a number of civilian oversight agencies, meeting with local enforcement agencies and practitioners, and assessing the potential for the Authority to adopt similar best-practice behaviours and actions.

At the conclusion of her study period, Ms Buchwald published a report detailing several initiatives that can assist with the development of a community engagement strategy for the IPCA.

The Authority is keen to progress Ms Buchwald's recommendations as resources permit, and the workstream has been prioritised for future attention by the Board and management group. One obvious concern with this, however, is that the implementation of the recommendations will almost certainly raise the Authority's profile within a particular group in society resulting in increased levels of complaints which will put further strain on our resources.



## Annual Accountability Statements

## Statement of Responsibility for the year ended 30 June 2025

- 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 2025.

Signed on behalf of the Board

Chandulali

Judge Kenneth Johnston KC  
Chair  
INDEPENDENT POLICE CONDUCT AUTHORITY



Liz Sinclair  
Member  
INDEPENDENT POLICE CONDUCT AUTHORITY

AmB

Andrew Coleman  
Member  
INDEPENDENT POLICE CONDUCT AUTHORITY

## Output Measure 1: Receive, manage and ensure resolution of complaints

| Performance July 2024 – June 2025                                                                                                                                                            |      |        |               | Comparative Performance |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------|---------------|-------------------------|
|                                                                                                                                                                                              |      |        |               | 2023/24                 |
| Measures                                                                                                                                                                                     | Goal | Actual | Met / Not Met | Actual                  |
| All notifications of new complaints and incidents are acknowledged within seven days.                                                                                                        | 99%  | 99%    | Met           | 99%                     |
| 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%  | 59%    | Not Met       | 56%                     |
| 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%  | 45%    | Not Met       | 48%                     |
| 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%  | 95%    | Met           | 99%                     |
| 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' <sup>1</sup> 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 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------------------|---------|-----------------------------|

Results reported against our performance measures during the year have 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 impacted as the Authority has been challenged to adjust some aspects of our service delivery. This is also within the operating environment of an 8.9% increase in complaint volume.

We continue to review our assessment and categorisation processes to ensure we are managing a workload that is appropriate for the current resourcing levels of the Authority.

---

\* As reported previously, the final measure above was retired in the prior 2023-24 year as the process for managing dissatisfaction with the outcome of complaints was itself changed. Previously 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. This measure was retired and should not be present in this year's measures and report. It has been deleted from the 2025-26 reporting measures.



| Performance July 2024 – June 2025                                                                                                                          |                                        |                                              |               | Comparative Performance |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------------|---------------|-------------------------|--|
| 2023/24                                                                                                                                                    |                                        |                                              |               |                         |  |
| 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%                                    | 85%                                          | Met           | 78%                     |  |
| Independent investigations carried out by the IPCA will be concluded as soon as practicable.                                                               | 80% within 12 months                   | 25%                                          | Not Met       | 41%                     |  |
|                                                                                                                                                            | 90% within 24 months                   | 75%                                          | Not Met       | 86%                     |  |
| 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 | 83%<br>(5/6 reports meet excellent standard) | Not Met       | 100%                    |  |

Timeliness measures are set by the Authority, not in legislation. Results have been mixed against this set of measures, as has been the case in recent years. The goals set for independent investigations (Category A) continue to be challenging, particularly completing investigations within 12 months. This can be attributed to the increased complexity of these investigations, as has been detailed earlier in this report.

We are very alert to the Minister's expectations that the timely resolution of independent investigations is improved. As our operating model further embeds itself, we expect that the group of investigators now focused on Category A investigations only will help improve the output for this measure. We remain very mindful however, that any efforts to improve the timeliness of investigation work does not compromise the quality or desired outputs.

The high quality of our public reports has regularly been recognised by an independent reviewer over recent years. This past year we engaged a new independent reviewer, who assessed the quality and accessibility of the Authority's reports using a "Fog Index" readability score. This review measured five of the six reports as having met an 'excellent' standard of between 8-13 on the scale. This results in a percentage score of 83% (5/6).



| Performance July 2024 – June 2025                                                                                                                                                                                                             |                             |        |               | Comparative Performance |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------|---------------|-------------------------|
|                                                                                                                                                                                                                                               |                             |        |               | 2023/24                 |
| Measures                                                                                                                                                                                                                                      | Goal                        | Actual | Met / Not Met | Actual                  |
| The IPCA make recommendations for improved Police conduct, policies, practices and procedures (including the optional protocol to the convention against torture (OPCAT)) and monitor acceptance and implementation of those recommendations. | 95 -100% of recommendations | 96%    | Met           | 100%                    |

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.

For the 2025-26 year we have introduced new measures that focus on the *implementation* of recommendations made to Police. The Authority will follow up on agreed timeframes to ensure that work is undertaken to implement improved practices and policies. The Authority is also seeking to assess its impact over time by introducing a new measure that monitors the impact of recommendations over a longer 36-month timeframe, recognising that change and the impact of change often requires a medium-term timeframe within which to assess impact.



| Performance July 2024 – June 2025                                                                                                                                                                             |                                                                                                |                                                                                                                         |               | Comparative performance 2023-24                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------|
| Measures                                                                                                                                                                                                      | Target                                                                                         | Actual                                                                                                                  | 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%                                                                                                                   |
| 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 | Inspections have been conducted in four Police districts (Eastern, Counties-Manukau, Northland, and Waikato districts). | Met           | Measure achieved. Inspection visits of four Districts were conducted.                                                  |
| Produce an inspection report within 60 days of completing the last site visit in a district.                                                                                                                  | Complete 4 District Reports per year                                                           | Inspection reports met the 60-day timeframe in each case.                                                               | Met           | Measure not achieved. Inspection reports did not meet the 60-day target.                                               |
| Engage with Police and other relevant agencies on recommendations made as a National Preventive Mechanism within 30 days of reporting.                                                                        | 100%                                                                                           | Police were engaged with inside the 30-day timeframe in each case.                                                      | Met           | Measure not achieved. While recommendations were formulated, they were not formally reported within the timeframe.     |
| Conduct a programme of announced and unannounced follow up visits to assess the implementation recommendations.                                                                                               | 100%                                                                                           | Due to constraints only one follow-up visit was conducted in the year under review (Auckland Custody Unit).             | Not Met       | Measure not achieved. As the recommendations were not formally reported, the follow-up assessments were not completed. |

The final reports and recommendations were all concluded within the target timeframes. The Authority continues to follow up with all districts to ensure they are actioning matters that arise from these reports.

# FINANCIAL STATEMENTS

## 2024/25 Financial Statements and Supporting Information

INDEPENDENT POLICE CONDUCT AUTHORITY  
STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE  
FOR THE YEAR ENDED 30 JUNE 2025

| 2024<br>Actual                                   |                                              |       | 2025<br>Actual | 2025<br>Unaudited<br>Budget |
|--------------------------------------------------|----------------------------------------------|-------|----------------|-----------------------------|
| \$                                               |                                              | Notes | \$             | \$                          |
| <b>Revenue</b>                                   |                                              |       |                |                             |
| 6,742,000                                        | Funding from the Crown                       | 3     | 6,742,000      | 6,742,000                   |
| 165,713                                          | Interest revenue                             |       | 116,599        | 70,000                      |
| 6,907,713                                        | <b>Total revenue</b>                         |       | 6,858,599      | 6,812,000                   |
| <b>Expenditure</b>                               |                                              |       |                |                             |
| 23,398                                           | Amortisation                                 | 8     | 18,286         | 18,286                      |
| 49,684                                           | Communication charges                        |       | 22,121         | 66,836                      |
| 80,358                                           | Depreciation                                 | 7     | 58,533         | 75,247                      |
| 59,575                                           | Fees paid to auditor                         | 4     | 70,567         | 66,724                      |
| -                                                | Loss on disposal of assets                   |       | 6,310          | -                           |
| 521,035                                          | Office rent and associated services          |       | 542,654        | 543,442                     |
| 6,400,363                                        | Personnel costs and Board fees               | 5     | 5,325,153      | 5,513,900                   |
| 10,354                                           | Printing and stationery                      |       | 7,718          | 12,335                      |
| 242,240                                          | Professional fees and contract services      |       | 251,086        | 210,000                     |
| (11,467)                                         | Review refund                                |       | -              | -                           |
| 384,273                                          | Services and supplies                        |       | 365,578        | 340,547                     |
| 8,046                                            | Subscriptions                                |       | 7,017          | 6,997                       |
| 56,336                                           | Training                                     |       | 52,084         | 85,649                      |
| 138,804                                          | Travel and accommodation                     |       | 113,884        | 158,775                     |
| 7,962,999                                        | <b>Total expenditure</b>                     |       | 6,840,991      | 7,098,738                   |
| (1,055,286)                                      | <b>Surplus/(deficit)</b>                     |       | 17,608         | (286,738)                   |
| <b>- Other comprehensive revenue and expense</b> |                                              |       |                |                             |
| (1,055,286)                                      | <b>Total comprehensive revenue/(expense)</b> |       | 17,608         | (286,738)                   |

Explanations of major variances against budget are detailed in note 20.

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  
FOR THE YEAR ENDED 30 JUNE 2025

| 2024 Assets                    |                                      |    | 2025      | 2025             |
|--------------------------------|--------------------------------------|----|-----------|------------------|
| Actual                         |                                      |    | Actual    | Unaudited Budget |
| \$                             | Notes                                |    | \$        | \$               |
| <b>Current assets</b>          |                                      |    |           |                  |
| 1,617,591                      | Cash and cash equivalents            | 6  | 1,537,067 | 1,346,133        |
| 19,217                         | Debtors and other receivables        |    | -         | -                |
| 54,350                         | GST receivable                       |    | 48,957    | 97,185           |
| 7,262                          | Prepayments                          |    | -         | -                |
| 1,698,420                      | <b>Total current assets</b>          |    | 1,586,024 | 1,443,318        |
| <b>Non-current assets</b>      |                                      |    |           |                  |
| 73,144                         | Intangible assets                    | 8  | 88,182    | 54,858           |
| 204,140                        | Property, plant and equipment        | 7  | 205,349   | 170,972          |
| 277,284                        | <b>Total non-current assets</b>      |    | 293,531   | 225,830          |
| 1,975,704                      | <b>Total assets</b>                  |    | 1,879,555 | 1,669,148        |
| <b>Liabilities</b>             |                                      |    |           |                  |
| <b>Current liabilities</b>     |                                      |    |           |                  |
| 258,941                        | Creditors and other payables         | 9  | 165,740   | 253,296          |
| 245,942                        | Employee entitlements                | 11 | 244,154   | 292,276          |
| 28,768                         | Provisions                           | 18 | -         | -                |
| 533,651                        | <b>Total current liabilities</b>     |    | 409,894   | 545,572          |
| <b>Non-current liabilities</b> |                                      |    |           |                  |
| 98,333                         | Provisions                           | 18 | 108,333   | 108,333          |
| 98,333                         | <b>Total non-current liabilities</b> |    | 108,333   | 108,333          |
| 631,984                        | <b>Total liabilities</b>             |    | 518,227   | 653,905          |
| 1,343,720                      | <b>Net assets</b>                    |    | 1,361,328 | 1,015,243        |
| <b>Crown equity</b>            |                                      |    |           |                  |
| 1,343,720                      | Total investment by the Crown        |    | 1,361,328 | 1,015,243        |
| 1,343,720                      | <b>Total Crown equity</b>            |    | 1,361,328 | 1,015,243        |

Explanations of major variances against budget are detailed in note 20.

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 2025

| 2024<br>Actual                                    | 2025<br>Actual | 2025<br>Unaudited<br>Budget |
|---------------------------------------------------|----------------|-----------------------------|
| \$                                                | \$             | \$                          |
| 2,399,006 Total Crown equity at beginning of year | 1,343,720      | 1,301,981                   |
| (1,055,286) Total comprehensive revenue/(expense) | 17,608         | (286,738)                   |
| 1,343,720 Total Crown equity at end of year       | 1,361,328      | 1,015,243                   |

Explanations of significant variances against budget are detailed in note 20.

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 2025

| 2024<br>Actual                              |                                                                     |   | 2025<br>Actual | 2025<br>Unaudited<br>Budget |
|---------------------------------------------|---------------------------------------------------------------------|---|----------------|-----------------------------|
| \$                                          | Notes                                                               |   | \$             | \$                          |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b> |                                                                     |   |                |                             |
| <b>Cash was generated from/(used in)</b>    |                                                                     |   |                |                             |
| 6,742,000                                   | Receipts from the Crown                                             |   | 6,742,000      | 6,742,000                   |
| 183,080                                     | Interest received                                                   |   | 116,599        | 70,000                      |
| 49,121                                      | Net GST (paid)/received                                             |   | (6,763)        | -                           |
| (7,935,888)                                 | Payments to suppliers and employees                                 |   | (6,832,982)    | (6,972,967)                 |
| (961,687)                                   | <b>Net cash flows generated from/(used in) operating activities</b> |   | 18,854         | (160,967)                   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b> |                                                                     |   |                |                             |
| <b>Cash was generated from/(used in)</b>    |                                                                     |   |                |                             |
| 1,400,000                                   | Receipts from sale of investments                                   |   | -              | -                           |
| (12,316)                                    | Purchase of property, plant and equipment                           |   | (65,378)       | (45,000)                    |
| (35,381)                                    | Purchase of intangible assets                                       |   | (34,000)       | -                           |
| 1,352,303                                   | <b>Net cash flows generated from/(used in) investing activities</b> |   | (99,378)       | (45,000)                    |
| 390,616                                     | <b>Net increase/(decrease) in cash and cash equivalents</b>         |   | (80,524)       | (205,967)                   |
| 1,226,975                                   | <b>Cash and cash equivalents at beginning of year</b>               | 6 | 1,617,591      | 1,552,100                   |
| 1,617,591                                   | <b>Cash and cash equivalents at end of year</b>                     | 6 | 1,537,067      | 1,346,133                   |
| 1,617,591                                   | <b>Represented by: cash and cash equivalents</b>                    | 6 | 1,537,067      | 1,346,133                   |

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 20.

## 1. Statement of accounting policies

### Reporting Entity

The Independent Police Conduct Authority (the 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 Authority's ultimate parent is the New Zealand Crown.

The principal activity of the 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 Authority has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The financial statements are for the year ended 30 June 2025 and were approved by the Authority's Board on 21 October 2025.

### 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 have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand (NZ GAAP). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime (PBE Standards RDR), authorised for use by the External Reporting Board. The Authority is a public sector entity and is eligible to apply the PBE Standards RDR on the basis that it does not have public accountability as defined under XRB A1 *Application of the Accounting Standards Framework*, and its total expenditure is less than \$33 million.

### 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

There have been amendments to the PBE IPSAS 1 *Presentation of Financial Reports* standard which became effective for periods ending 31 December 2024 and is mandatory for 30 June 2025 reporting dates. The amendments update the required disclosures for fees relating to services provided by the Authority's audit firm. The fees must be disaggregated into specified categories. This is not a change in accounting policies per se, but the disclosure requirements have been made in note 4.

## **2.1 Revenue**

### *Revenue Funding from the Crown*

The Authority is primarily funded through revenue received from the Crown. This funding is restricted in its use for the purpose of the Authority meeting its objectives as specified in legislation and the scope of the relevant government appropriations. Apart from these general restrictions, the 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 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.

## **2.4 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 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.

#### *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 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% - 67.0% 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.

## **2.5 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 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 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 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.

## **2.6 Financial liabilities**

### *Creditors and other payables*

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

### **2.7 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.

## *2.8 Superannuation schemes*

### *Defined contribution schemes - KiwiSaver*

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.

## *2.9 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.

## *2.10 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.

## *2.11 Income tax*

The 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.

### *2.12 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:

- “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.

### *2.13 Budget figures*

The budget figures are those that form part of the Authoritys 2024/25 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 Authority for the preparation of the financial statements.

### *2.14 Output cost accounting*

The Authority only has one output. All costs are allocated directly to that output.

### *2.15 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 the Crown**

The Authority has been provided with funding from the Crown for the specific purposes of the 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.

INDEPENDENT POLICE CONDUCT AUTHORITY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

| 4. Remuneration to auditors                                            | 2025 Actual \$ | 2024 Actual \$ |
|------------------------------------------------------------------------|----------------|----------------|
| Audit of the financial statements and statement of service performance | 70,567         | 59,575         |
|                                                                        | <u>70,567</u>  | <u>59,575</u>  |

Fees to KPMG are for the annual statutory audit, which includes the audit of its financial statements and statement of service performance (2024: same). No other services were received from, and other fees paid to, KPMG (2024: same).

| 5. Personnel expenses and Board fees           | Notes | 2025 Actual \$   | 2024 Actual \$   |
|------------------------------------------------|-------|------------------|------------------|
| Salaries and wages                             |       | 4,580,880        | 5,760,603        |
| KiwiSaver employer contributions               |       | 124,467          | 144,536          |
| Decrease in employee entitlements              | 11    | (1,788)          | (51,909)         |
| Board fees                                     | 15    | <u>621,594</u>   | <u>547,133</u>   |
| <b>Total Personnel expenses and Board fees</b> |       | <u>5,325,153</u> | <u>6,400,363</u> |

During the year ended 30 June 2025, two employees received compensation and other benefits in relation to cessation totalling \$50,711 (2024: one employee received compensation and other benefits in relation to cessation totalling \$37,656).

| 6. Cash and cash equivalents           | 2025 Actual \$   | 2024 Actual \$   |
|----------------------------------------|------------------|------------------|
| Cash and cash equivalents              | <u>1,537,067</u> | <u>1,617,591</u> |
| <b>Total cash and cash equivalents</b> | <u>1,537,067</u> | <u>1,617,591</u> |

While cash and cash equivalents at 30 June 2025 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.

INDEPENDENT POLICE CONDUCT AUTHORITY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

---

**7. Property, plant and equipment**

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

|                         | Office<br>equipment | Furniture &<br>fittings | Leasehold<br>Improvements | Total     |
|-------------------------|---------------------|-------------------------|---------------------------|-----------|
| Cost                    | \$                  | \$                      | \$                        | \$        |
| Balance at 1 July 2023  | 549,886             | 82,962                  | 467,176                   | 1,100,024 |
| Balance at 30 June 2024 | 553,255             | 91,909                  | 467,176                   | 1,112,340 |
| Balance at 1 July 2024  | 553,255             | 91,909                  | 467,176                   | 1,112,340 |
| Additions               | 65,378              | -                       | -                         | 65,378    |
| Disposals               | (201,145)           | (19,777)                | -                         | (220,922) |
| Balance at 30 June 2025 | 417,488             | 72,132                  | 467,176                   | 956,796   |

|                          | Office<br>equipment | Furniture &<br>fittings | Leasehold<br>Improvements | Total     |
|--------------------------|---------------------|-------------------------|---------------------------|-----------|
| Accumulated depreciation | \$                  | \$                      | \$                        | \$        |
| Balance at 1 July 2023   | 447,014             | 64,939                  | 315,889                   | 827,842   |
| Balance at 30 June 2024  | 491,570             | 71,578                  | 345,052                   | 908,200   |
| Balance at 1 July 2024   | 491,570             | 71,578                  | 345,052                   | 908,200   |
| Depreciation expense     | 29,421              | 5,083                   | 24,029                    | 58,533    |
| Disposals                | (196,355)           | (18,930)                | -                         | (215,285) |
| Balance at 30 June 2025  | 324,636             | 57,731                  | 369,081                   | 751,448   |

| Carrying value             |         |        |         |         |
|----------------------------|---------|--------|---------|---------|
| Balance at 1 July 2023     | 102,872 | 18,023 | 151,287 | 272,182 |
| At June 2024 & 1 July 2024 | 61,685  | 20,331 | 122,124 | 204,140 |
| At June 2025               | 92,853  | 14,401 | 98,095  | 205,349 |

INDEPENDENT POLICE CONDUCT AUTHORITY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

**8. Intangible assets**

Movements of each class of intangibles are as follows:

|                         | Software | Case management system | Total    |
|-------------------------|----------|------------------------|----------|
| Cost                    | \$       | \$                     | \$       |
| Balance at 1 July 2023  | 296,033  | 148,181                | 444,214  |
| Balance at 30 June 2024 | 296,033  | 183,562                | 479,595  |
| Balance at 1 July 2024  | 296,033  | 183,562                | 479,595  |
| Additions               | 34,000   | -                      | 34,000   |
| Disposals               | (46,667) | -                      | (46,667) |
| Balance at 30 June 2025 | 283,366  | 183,562                | 466,928  |

|                          | Software | Case management system | Total    |
|--------------------------|----------|------------------------|----------|
| Accumulated depreciation | \$       | \$                     | \$       |
| Balance at 1 July 2023   | 287,000  | 96,053                 | 383,053  |
| Balance at 30 June 2024  | 289,245  | 117,206                | 406,451  |
| Balance at 1 July 2024   | 289,245  | 117,206                | 406,451  |
| Amortisation expense     | 10,599   | 7,687                  | 18,286   |
| Disposals                | (45,991) | -                      | (45,991) |
| Balance at 30 June 2025  | 253,853  | 124,893                | 378,746  |

| Carrying value             |        |        |        |
|----------------------------|--------|--------|--------|
| Balance at 1 July 2023     | 9,033  | 52,128 | 61,161 |
| At June 2024 & 1 July 2024 | 6,788  | 66,356 | 73,144 |
| At June 2025               | 29,513 | 58,669 | 88,182 |

INDEPENDENT POLICE CONDUCT AUTHORITY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

| 9. Creditors and other payables                                      | 2025 Actual \$ | 2024 Actual \$ |
|----------------------------------------------------------------------|----------------|----------------|
| <b>Payables under exchange transactions</b>                          |                |                |
| Trade creditors                                                      | 28,703         | 189,884        |
| Accrued expenses                                                     | 137,037        | 69,057         |
| <b>Total creditor and other payables under exchange transactions</b> | <b>165,740</b> | <b>258,941</b> |

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 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:

|                                                          |                       |                       |
|----------------------------------------------------------|-----------------------|-----------------------|
| <b>Financial assets measured at amortised cost</b>       | <b>2025 Actual \$</b> | <b>2024 Actual \$</b> |
| Cash and cash equivalents                                | 1,537,067             | 1,617,591             |
| Debtors and other receivables                            | -                     | 19,217                |
| <b>Total financial assets measured at amortised cost</b> | <b>1,537,067</b>      | <b>1,636,808</b>      |
| <b>Financial liabilities measured at amortised cost</b>  | <b>2025 Actual \$</b> | <b>2024 Actual \$</b> |
| Creditors and other payables                             | 165,740               | 258,940               |
| <b>11. Employee entitlements</b>                         | <b>2025 Actual \$</b> | <b>2024 Actual \$</b> |
| Accrued salaries and wages                               | 32,437                | 18,379                |
| Annual leave                                             | 211,717               | 227,563               |
| <b>Total employee entitlements</b>                       | <b>244,154</b>        | <b>245,942</b>        |

INDEPENDENT POLICE CONDUCT AUTHORITY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

---

## 12. Employee remuneration

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

|                       | 2025 Actual \$ | 2024 Actual \$ |
|-----------------------|----------------|----------------|
| \$100,000 - \$109,999 | 8              | 6              |
| \$110,000 - \$119,999 | 6              | 8              |
| \$120,000 - \$129,999 | 1              | 1              |
| \$130,000 - \$139,999 | 4              | 3              |
| \$140,000 - \$149,999 | 2              | 2              |
| \$160,000 - \$179,999 | 2              | 1              |
| \$180,000 - \$199,999 | 1              | 2              |
| \$200,000 - \$219,999 | -              | 1              |
|                       | <hr/> 24       | <hr/> 24       |

## 13. Related party transactions

The Authority is a wholly owned entity of the Crown. The Government significantly influences the role of the 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 (2024: same).

INDEPENDENT POLICE CONDUCT AUTHORITY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

---

**14. 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 Authority, is set out below:

|                                                    | 2025 Actual \$   | 2024 Actual \$   |
|----------------------------------------------------|------------------|------------------|
| <i>Board members</i>                               |                  |                  |
| Remuneration                                       | 621,594          | 547,133          |
| Full time equivalents                              | 1                | 1                |
| <i>Leadership team</i>                             |                  |                  |
| Remuneration                                       | 697,934          | 926,555          |
| Full time equivalents                              | 4                | 5                |
| <b>Total key management personnel remuneration</b> | <b>1,319,528</b> | <b>1,473,688</b> |
| <b>Total full-time equivalent personnel</b>        | <b>5</b>         | <b>6</b>         |

**15. Board member remuneration**

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

|                                           | 2025 Actual \$ | 2024 Actual \$ |
|-------------------------------------------|----------------|----------------|
| Elizabeth Sinclair                        | 10,264         | 16,605         |
| Simon Murdoch (resigned 12 August 2024)   | 11,632         | 22,910         |
| Judge Kenneth Johnston                    | 599,698        | 502,787        |
| Judge Colin Doherty (resigned 1 May 2023) | -              | 4,831          |
| Andrew Coleman (appointed 12 August 2024) | -              | -              |
| <b>Total Board member remuneration</b>    | <b>621,594</b> | <b>547,133</b> |

Ministry of Justice pay for Judge Kenneth Johnston's salaries and invoice the Authority for his services. Andrew Coleman is currently the Chief Executive of Heritage New Zealand. Mr Coleman did not receive remuneration for the Authority duties while incumbent as Heritage New Zealand's Chief Executive.

There were 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 (2024: \$nil).

## 16. Commitments

### (i) Capital commitments

There are no capital commitments this year (2024: \$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 Authority varied the right of renewal term and renewed the lease for a further term of four years.

The 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:

|                                          | 2025 Actual \$ | 2024 Actual \$   |
|------------------------------------------|----------------|------------------|
| Less than one year                       | 370,270        | 370,270          |
| Between one and five years               | 431,981        | 802,251          |
| <b>Total operating lease commitments</b> | <b>802,251</b> | <b>1,172,521</b> |

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.

## 17. Contingency

There are no contingent liabilities or assets at reporting date (2024: \$nil).

## 18. Provisions

### Current provisions

#### *Restructuring provision*

During the 2024 financial year, the Authority 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. The restructure was settled in September 2024 (2024: \$28,768).

### 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 the Authority has paid and adjusted for inflation. 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, 130 months of this figure has been accrued, based on the lease commencement date. The estimate for 2025 is \$108,333. This is classified as a non-current liability, as it is expected to be settled in September 2027.

## 19. Subsequent events

There are no events subsequent to reporting date, that the Authority is aware of, that would have a material impact on the financial statements for the period ended 30 June 2025 (2024: nil).

## 20. Major budget variances

### Statement of Comprehensive Revenue & Expense

#### 1. *Personnel costs and Board fees*

Actual - \$5,325,153; Budget - \$5,513,900; Variance - (\$188,747)

Personnel costs were lower than budget due to delays in filling vacancies during the year, including the Authority's General Manager position which has not been filled.

INDEPENDENT POLICE CONDUCT AUTHORITY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

---

## Statement of Financial Position

### 2. Creditors and other payables

Actual - \$165,740; Budget - \$253,296; Variance - (\$87,556)

The Authority adopted the prompt payment time rules, which came into effect on 1 January 2025, wherein domestic trade invoices must be paid within 10 business days. This has resulted in the creditors and other payables balance being lower than initially budgeted.

## Statement of Financial Position

### 3. Cash and cash equivalents

Actual - \$1,537,067; Budget - \$1,346,133; Variance - \$190,934

The cash and cash equivalents balance was higher than budgeted as the Authority had reduced cash outflows relating to personnel costs than initially budgeted due to role vacancies.

## 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>2024/25<br/>Actual</i> | <i>2024/25<br/>Budget</i> | <i>2023/24<br/>Actual</i> | <i>2023/24<br/>Budget</i> |
|------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Crown Funding                | 6,742,000                 | 6,742,000                 | 6,742,000                 | 6,742,000                 |
| Interest & other revenue     | 116,599                   | 70,000                    | 165,713                   | 162,272                   |
| Total revenue                | 6,858,599                 | 6,812,000                 | 6,907,713                 | 6,904,272                 |
| Expenses                     | 6,840,991                 | 7,098,738                 | 7,962,999                 | 8,001,297                 |
| <i>Net Surplus/(Deficit)</i> | 17,608                    | (286,738)                 | (1,055,286)               | (1,097,025)               |

\*The Crown revenue received by the 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 THE INDEPENDENT POLICE CONDUCT AUTHORITY'S ANNUAL FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 June 2025

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, on his behalf, the audit of:

- the annual financial statements that comprise the statement of financial position as at 30 June 2025, the statement of comprehensive revenue and expenses, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information on pages 35 to 53; and
- the statement of performance for the year ended 30 June 2025 on pages 12 to 13 and 28 to 33.

### Opinion

In our opinion:

- The annual financial statements of the Authority:
  - fairly present, in all material respects:
    - its financial position as at 30 June 2025; and
    - its financial performance and cash flows for the year then ended; and
    - its statement of changes in equity as at 30 June 2025; and
    - its statement of comprehensive revenue and expense; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.
- The statement of performance fairly presents, in all material respects, the Authority's service performance for the year ended 30 June 2025. In particular, the statement of performance:
  - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Authority for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand; and
  - fairly presents, in all material respects, for each class of reportable outputs:
    - the actual performance of the Authority;
    - the actual revenue earned; and
    - the output expenses incurred,

as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the Authority's statement of performance expectations for the financial year; and

- complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.

Our audit was completed on 21 October 2025. This is the date at which our opinion is expressed.

### **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, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): The Audit of Service Performance Information 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 audit opinion.

### **Responsibilities of the Authority for the annual financial statements and the statement of performance**

The Board is responsible on behalf of the Authority for preparing:

- Annual financial statements that fairly present the Authority's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.
- A statement of performance that:
  - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Authority for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand;
  - fairly presents, for each class of reportable outputs:
    - the actual performance of the Authority;
    - the actual revenue earned; and
    - the output expenses incurred

as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the Authority's statement of performance expectations for the financial year; and

- complies with generally accepted accounting practice in New Zealand.

The Board are responsible for such internal control as they determine is necessary to enable them to prepare annual financial statements, and a statement of performance that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, and a statement of performance, the Board are responsible on behalf of the Authority for assessing the Authority's ability to continue as a going concern.

The Board's responsibilities arise from the Crown Entities Act 2004.

### **Responsibilities of the auditor for the audit of the annual financial statements and the statement of performance**

Our objectives are to obtain reasonable assurance about whether the annual financial statements, and the statement of performance, 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 the annual financial statements, and the statement of performance.

For the budget information reported in the annual financial statements, and the statement of performance, 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 annual financial statements, and the statement of performance.

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 annual financial statements, and the statement of performance, 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 whether the statement of performance:
  - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Authority. We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
  - fairly presents the actual performance of the Authority for the financial year.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board.
- We evaluate the overall presentation, structure and content of the annual financial statements, and the statement of performance, including the disclosures, and whether

the annual financial statements, and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

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 are responsible for the other information. The other information comprises all of the information included in the annual report, but does not include the annual financial statements, and the statement of performance, and our auditor's report thereon.

Our opinion on the annual financial statements, and the statement of performance 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 annual financial statements, and the statement of performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the annual financial statements, and the statement of performance 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) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the Authority.



Sonia Isaac KPMG  
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.

THIS PAGE LEFT  
INTENTIONALLY BLANK

THIS PAGE LEFT  
INTENTIONALLY BLANK

THIS PAGE LEFT  
INTENTIONALLY BLANK



**IPCA**

Independent Police  
Conduct Authority