



Independent Police Conduct Authority  
**STATEMENT OF INTENT**  
2010/11 – 2012/13

*Whaia te pono, kia puawai ko te tika*

"Seek out the truth, that justice may prevail"



Presented to the House of Representatives

Pursuant to section 139

of the Crown Entities Act 2004

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June 2010

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# Foreword

INDEPENDENT POLICE CONDUCT AUTHORITY

All New Zealanders should expect to live in a safe and just society and, to that end, society requires an accessible and trusted justice system, and effective constitutional arrangements. The Independent Police Conduct Authority (IPCA), along with other justice sector Crown entities, is part of the wider justice sector that seeks to create this society. Accordingly, the expectations of the Government and the public are that the IPCA will contribute toward achieving these outcomes. The IPCA aims to contribute to a safe and just society by helping to ensure the public can have absolute confidence in the New Zealand Police.

The IPCA's ability to improve public confidence in the Police depends upon a range of factors, many of which are outside the control of this entity. The IPCA has an influence indirectly (for example by improving Police practices, policies, and procedures and standards of behaviour). The IPCA's ability to have that influence depends in part on how effectively it can manage factors within its control, i.e. the effectiveness and efficiency of its own operations.

Creating organisational efficiencies in the short-to-medium term, as a basis for longer-term effectiveness, are the main areas of focus for the period under consideration in this Statement of Intent (SOI). The IPCA has undertaken a significant organisational redesign in the latter part of the 2009/10 year to improve its internal performance. The new structure will support a more efficient approach to filtering and prioritising the complaints management process to enable our staff to devote more time to communicate effectively with complainants. The new structure also confirms the prioritisation of resources toward further raising the level of independence and transparency in the investigation of serious complaints and incidents, and producing public reports of high quality in a timely manner.

Once internal operational efficiencies have been gained in the short-to-medium term the IPCA will be in a better position to place increasing operational emphasis on activities that offer opportunities to influence Police policy development over a longer duration. These activities are more likely to be educative and research based (for example identifying complaint trends that could point towards a problematic aspect of current Police policy, practices or procedures) and designed to promote proactive engagement between the IPCA and Police to enhance Police standards. Over time our goal is that our input into Police policy development will encourage Police to actively request our support – in turn further strengthening IPCA's ability to directly

influence Police standards. Continuing high quality and independent IPCA investigations in the public interest will also serve an educative function by identifying issues of concern and providing recommendations for improvement.

Over a longer-term, improvements in Police standards, and compliance with these, will enhance the public's experience of policing and contribute to a higher level of confidence in New Zealand Police.

The efficiency and effectiveness approach to our strategic direction is embodied in the content of this SOI and perhaps more importantly in the way we approach the delivery of our functions as a robust oversight body on a daily basis.



Hon Justice L P Goddard  
CHAIR



Allan Galbraith  
MEMBER



# Part I: Outlook

INDEPENDENT POLICE CONDUCT AUTHORITY

## INTRODUCTION

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The Independent Police Conduct Authority (IPCA) will focus on:

- embedding recent initiatives to ensure more effective and more visibly independent treatment of public complaints against police.

Emphasis is being placed on increasing public confidence in the independence of the IPCA with its strengthened investigative capacity in respect of the most serious matters (as opposed to the past practice of relying heavily on police-led investigations into complaints and reviewing their files afterwards).

Also, the IPCA has put in place initiatives to enable speedier and more effective treatment of complaints and has eliminated the legacy of a complaints backlog.

These initiatives are supported by a proactive communications strategy, and specific strategies to raise public awareness of the work of the IPCA.

The IPCA strives to improve policing standards and to improve the public's experience of policing services and so strengthen the public's trust and confidence in the New Zealand Police. The IPCA is committed to:

- demonstrating to the community and to Government that the IPCA is an independent and effective oversight body which contributes significantly to the promotion of public confidence in the Police;
- ensuring high productivity and quality control of its work with the enhancement of performance measures and standards;
- preventing future backlogs; and,
- ensuring that the New Zealand public is aware of the presence and work of the IPCA.

During the period of this SOI the IPCA aims to operate as a robust oversight body, focusing on efficiency gains in the complaints resolution process in the short-to-medium term, and broadening this to an effectiveness focus in the medium-to-longer term. Such an approach will

continue to move the IPCA from a complaint focused organisation toward a focus on education and influence where its impact in the justice sector is felt not just in complaint resolution but in actually influencing Police professional standards and policy (ie. assisting in the development and improvement of Police practices, policies, and procedures and reducing the number of serious incidents and complaints over time).

## NATURE AND SCOPE OF FUNCTIONS

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As defined in the Independent Police Conduct Authority Act, the IPCA exists to ensure and maintain public confidence in the New Zealand Police by receiving and taking action on complaints alleging misconduct or neglect of duty by any employee of Police, or concerning any practice, policy or procedure of the Police.

Where it is satisfied that there are reasonable grounds in the public interest, the IPCA also investigates incidents involving death or serious bodily harm caused or appearing to have been caused by an employee of police acting in the execution of the employee's duty.

Separate but allied to the management of public complaints against the Police the IPCA delivers services as a National Preventative Mechanism under the United Nations Optional Protocol to the Convention Against Torture (OPCAT). This involves IPCA inspection of Police detention facilities throughout New Zealand to ensure they are safe and humane and that they meet international standards.

The IPCA is an Independent Crown Entity (Part 3 of Schedule 1, Crown Entities Act 2004).

### The IPCA's contribution to outcomes in the justice sector

In fulfilling its role, the IPCA supports the Government's ultimate outcomes for the justice sector of '*A Safe and Just Society*' through:

- accessible justice services;
- trusted justice system; and
- effective constitutional arrangements.

Through the delivery of its services the IPCA believes it can have an appreciable impact on the justice sector outcomes noted above. The IPCA's vision of "increased public confidence through improvements in Police performance as a consequence of the IPCA's oversight of policing" supports and defines this contention.

The IPCA's role also supports the values, expressed in the Police SOI, of integrity and professionalism and achieving the intermediate outcomes of:

- increased public confidence in the New Zealand Police;



- improved public experience of policing; and,
- improved police standards.

### The IPCA Today

During the 2010/11 year the IPCA will continue to deliver services within its four main output areas: complaints management, investigations, communications and obligations as a National Preventative Mechanism under the Optional Protocol to the Convention Against Torture (OPCAT). A brief description of the nature and scope of what is undertaken in each of the output areas is provided below, more detail on the specific measures of performance standards related to each of the outputs are discussed later in the SOI.

Complaints management	<p>Complaints management involves the receipt, assessment, categorisation, allocation, and monitoring of the majority of complaints received by the IPCA. Complaints are categorised according to the level of seriousness which in turn determines how the complaint will be dealt with. Most serious complaints are independently investigated by the IPCA and those of a less serious nature are referred for appropriate Police action/investigation. The action taken on complaints referred to Police are then monitored by IPCA and, if required reviewed by the IPCA's complaints management officers.</p> <p>The essence of the Complaint Management Group's role is that complainants are assured of a timely and appropriate response to their complaints. This often requires direct contact by telephone and email with complainants and Police to gather information from which informed decisions can be made about how a complaint should be handled. The team is also a conduit through which complainants may express their dissatisfaction with the way in which their complaint is being or has been handled.</p> <p>Significant developments are underway in the complaints management process. The electronic transfer of complaint-related information with the Police Professional Standards group has been introduced and will streamline and speed the process. Also in implementation is a programme to audit the management of complaints referred to Police.</p>
Investigations	<p>Where it is in the public interest the IPCA's investigators independently investigate all deaths and instances of serious bodily harm caused or appearing to have been caused by Police employees. They also investigate or directly oversee the investigation of the most serious complaints against Police.</p> <p>The ability to investigate using its own resources has resulted in the IPCA being able to complete investigations more quickly – that is without having to await the completion of Police inquiries; and, increasingly, to report publicly on significant cases.</p> <p>The IPCA is confident that the transparency of its independent investigations and the recommendations it makes to the Commissioner are contributing to the Police's and the public's recognition of the value of its oversight role.</p>
Communications	<p>The IPCA is focussed on raising the public's awareness of its role and the effect it is having on Police performance. It is doing so through regular public reports on significant incidents and complaints, and by close oversight and audit of cases managed by the Police. The IPCA monitors the extent of Police adoption of its recommendations and reports publicly on this.</p> <p>The IPCA is developing posters, together with Police, to be placed in Police stations, community law offices and other such places, advising how to make a</p>

	<p>complaint.</p> <p>People with limited English skills are now able to communicate with IPCA staff with the help of a telephone-based interpreting service, the Office of Ethnic Affairs' Language Line service. This service offers the public free interpreting in 40 different languages.</p> <p>The IPCA has also subscribed to Complaint Line: <a href="http://www.complaintline.org.nz">www.complaintline.org.nz</a>. Complaint Line is a gateway website for organisations such as the IPCA that provide the New Zealand public with complaint resolution processes.</p>
OPCAT	<p>Separate from but allied to the IPCA's role in public complaints against the Police, is its role as a National Preventative Mechanism under OPCAT.</p> <p>The IPCA visits Police detention facilities (cells and police vehicles for holding and transporting police prisoners) throughout the country to ensure they are safe and humane environments that meet international standards and that measures are in place to prevent ill-treatment of prisoners. This role also contributes to protecting New Zealand's reputation as a vigilant protector of human rights.</p> <p>The IPCA has successfully implemented a recommendations framework that ensures more timely and robust reporting to Districts following an OPCAT site visit. The IPCA also works closely with Police National Headquarters to ensure implementation of recommendations arising from detention site inspections.</p> <p>The IPCA is also strengthening its relationships with other National Preventative Mechanisms to ensure collaboration on site inspections which traverse a number of jurisdictions.</p>

### The Inquiry into Child Abuse Cases

In addition to delivering services under its core outputs the IPCA has a major project underway inquiring into Police conduct of, and practices, policies and procedures relating to, the investigation of child sexual abuse cases in Wellington and other Districts (the Inquiry). The Inquiry is also considering the relationship between Police and other agencies, in particular the Ministry of Social Development's and Child, Youth and Family service.

The Inquiry, which is being conducted in two parts, began in October 2009. A report was published in May 2010 at the conclusion of Part I of the Inquiry and a final report is expected to be completed in late 2010.

The IPCA has established an investigative and legal team devoted solely to the Inquiry. The Government provided specific and additional funding of \$1,700,000 to undertake the Inquiry. All of the Inquiry funding was provided in the previous financial year, however, work will continue during the 2010/11 year and the IPCA has carried over this funding to complete the Inquiry.

The IPCA has utilised its range of powers for the Inquiry and conducted examinations on oath of a number of witnesses using an inquisitorial model. This has been both efficient and effective, while safeguarding the rights of all concerned. Such an approach can be fully adapted in other IPCA investigations that are not necessarily of such scale or significance.

## INDEPENDENT OVERSIGHT

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Under the Independent Police Conduct Authority Act, the IPCA is required to be independent. 'Independence' means the IPCA makes its own judgements based on the evidence and the law.

As the entity with direct responsibility for independent oversight of the conduct, practices, policies and procedures of the Police, it is critical that the IPCA's work is in fact independent and seen to be independent of the functions and influence of the Police.

The IPCA has evolved in recent years, from being largely dependent on Police investigative resources, to now transparently exercising its independence by undertaking its own investigations of serious matters and reporting on them and actively monitoring those less serious complaints that are referred for attention by the Police.

For the IPCA, there are three critical independence factors.

### 1. *Statutory independence*

The IPCA is statutorily independent by virtue of its Act and the Crown Entities Act. That statutory independence is critical for its effectiveness.

### 2. *Operational independence*

In practical terms, operational independence means that the IPCA is able to carry out its own investigations, to independently oversee Police investigations, to conduct its own reviews, and to monitor Police performance – without undue reliance on Police.

### 3. *Impartiality*

The IPCA regards it as fundamentally important to act impartially in all its dealings and takes great care to do so, and to be seen to do so. The importance of actual and perceived independence is constantly reinforced in all the IPCA's actions.

All current IPCA investigators have extensive policing experience either in New Zealand or in other Commonwealth countries. Some members of the public may feel this policy puts the IPCA's independence at risk. However, it is the IPCA's firm view that its independence and credibility are more threatened by inadequate investigative expertise and performance. No serving member of any Police service is employed in the IPCA. The IPCA has policies and procedures to identify and manage possible conflicts of interest. The investigators work with lawyers and analysts and are accountable to the IPCA Board.

## WORKING RELATIONSHIP WITH POLICE

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It is a practical requirement that the IPCA has a cooperative relationship with the Commissioner of Police, the Police executive, senior commanders, professional standards staff, and investigators.

The Police changed in 2008, from dealing with misconduct and neglect of duty on the part of employees in a strictly disciplinary process, to an employment process, the foundation for which is a Code of Conduct. Since the Independent Police Conduct Authority Act was framed having regard to the Police disciplinary process at the time, the two organisations are adjusting to their respective roles when dealing with complaints of misconduct or neglect of duty in the new environment.

In addition to the statutory jurisdiction of the IPCA, there has been in effect since 1994, a Memorandum of Understanding (MOU) between the IPCA and the Police providing for matters of serious misconduct or neglect of duty internally reported within the Police, to be notified to the IPCA and for them to be dealt with by the IPCA as if they were complaints. This MOU is being reviewed to take account of the changed environment.

Also, since 2005, the procedures to be followed when IPCA and Police investigators are both investigating a serious complaint or incident have been agreed in a protocol for co-operation between the two organisations. In broad terms this protocol defines the respective responsibilities of the two organisations when running 'parallel' investigations.

## OPERATING FRAMEWORK

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### Vision Statement

Increased public confidence through improvements in Police performance as a consequence of the IPCA's oversight of policing.

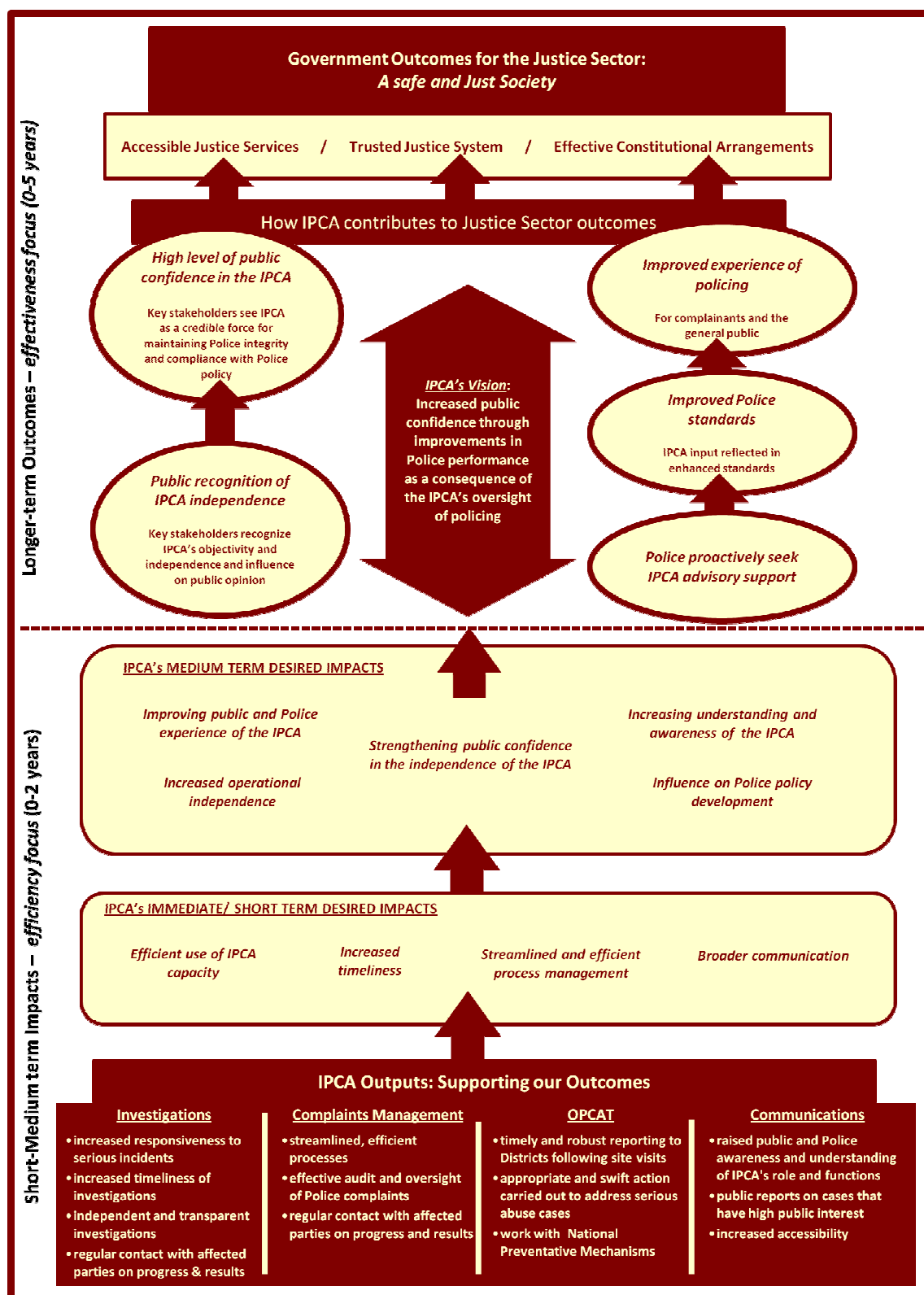
### Mission Statement

*Whaia te pono, kia puawai ko te tika*

*"Seek out the truth, that justice may prevail"*

The following diagram illustrates the linkages between the IPCA's operating environment, and the outcomes identified earlier.

Figure 1: The IPCA's Operating Framework 2010/11 – 2012/13



## MANAGING IN A CHANGEABLE OPERATING ENVIRONMENT

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### Structural change to realise strategic direction

Since late 2007 the IPCA has undergone significant structural and operational change to improve its overall performance and capability to ensure cost-effective use of its resources. A recent assessment has been undertaken to determine what further refinements will contribute to achieving the IPCA's desired outcomes.

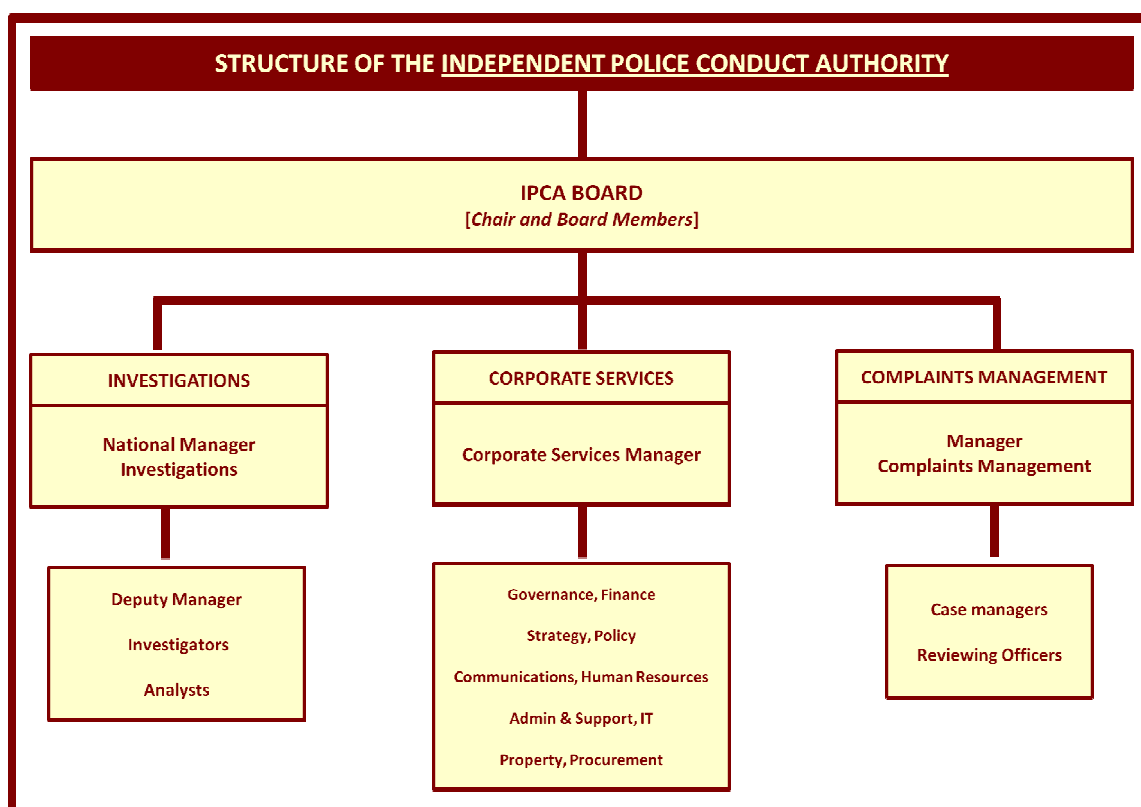
Key findings from that assessment note that the IPCA has shifted its strategic direction to focus on areas with the most significant ability to affect public trust and confidence in the New Zealand Police. This includes influencing Police professional standards and policy through activities such as self-initiated and fact-finding reviews, fully independent and comprehensive investigations into serious incidents and complaints, increasing numbers of high quality and relevant public reports, and oversight of the Police complaints management process.

Despite this considerable progress, the IPCA still felt it faced some barriers to continued improvement, particularly in respect to being an efficient and effective organisation in the future. Further change was therefore required. A series of changes that will better clarify governance and operational management within the IPCA, streamline core activities, and better reflect our desired strategic direction are in the process of being implemented for the 2010/11 financial year. Key aspects of these changes include:

- an **emphasis on more effective separation between governance and management** and the introduction of additional Board members with appropriate governance expertise;
- **enhanced corporate services** to better meet reporting and monitoring requirements, particularly in regard to organisational performance;
- combining the review of Police internal investigations and case management functions (with a new management role overseeing both areas) to **further streamline processes associated with complaint management and the review and audit of Police investigations**; and,
- strengthening the **management and leadership of investigations** with the appointment of two new management positions, i.e. a National Manager, Investigations and a Deputy Manager, Investigations.

As a consequence of these changes the IPCA's organisational structure has evolved into that outlined in the diagram below.

**Figure 2: IPCA's Organisational Structure**



### External drivers affecting service delivery

There are a range of external drivers affecting the IPCA's delivery of services. These include government priorities to deliver better and smarter public services for less. In this regard a significant driver underpinning the IPCA's service delivery for the term of this SOI is the constrained economic environment and the need to manage within available resources, i.e. doing more with the same amount of resource or even less resource.

Given this environment the IPCA has sought to prioritise its resource base to delivering services to those areas of greatest importance and that provide the greatest value for money. In this regard, the IPCA's frontline services, i.e. complaints management and independent investigations, receive the majority of funding and resource allocation.

The IPCA is also cognisant that it is part of the wider justice sector and the interactive justice system, and in many respects the way that it interacts with other justice agencies is vital to its success.

## ASSESSING ORGANISATIONAL HEALTH AND CAPABILITY

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### Financial

The IPCA's annual appropriation for 2010/11 is \$3,786,000. This funding represents a reduction from the 2009/10 level of approximately seven percent (i.e. \$277,000). The IPCA acknowledges that it has had baseline and other specific funding increases in recent years and that further increases are unlikely in the short-to-medium term. Such an environment requires sound organisational leadership and management to operate within available resources and continue to deliver services at current levels.

The IPCA has budgeted, at a high level, for a deficit in 2010/11. This is largely a technical issue as all of the funding for the Child Abuse Inquiry was provided in 2009/10, however, the project will continue in 2010/11 with expenses to be incurred in this year. The deficit will be managed via retained funds, the majority of which relate to that provided at the end of 2009/10 for the Inquiry.

### Capability – our people

To deliver on its key functions the IPCA requires a mix of capability, generally at a high level, with skill-sets and experience in such areas as law enforcement, investigations, legal analysis and interpretation, and policy and communications. As a small entity the IPCA is highly dependent on developing and retaining staff skills and knowledge. The loss of key staff results in significant knowledge deficits which take time and resources to rebuild. In this regard a strategic human resources priority is the enhancement of staff skills, knowledge and experience aligned to a robust performance management system.

### Systems development

The IPCA's key system tools include a recently introduced database to record data and organisational performance for complaints management and investigations management. The database provides the IPCA with a more advanced capability and evidential basis for surveying, monitoring and tracking our processes and procedures for complaints management and investigations. A further organisational priority is to move toward a higher level of capability for electronically managing records and documents.

### Managing relationships

Relationship management is vital to the success of the IPCA. A critical and obvious relationship is that with the Police. Other justice sector agencies are also important to our success. Where funding allows the IPCA is also an active participant in international anti-corruption and regulatory oversight networks.



## Risk management

The detail and content for a formal IPCA risk management framework is currently under consideration with a view to development during the 2010/11 year. The IPCA's main risks relate to staff (recruitment, key personnel, and retention), physical event/disaster and business continuity, our reputation, and the confidentiality and integrity of information and services we provide. Our approach to managing risk includes:

- minimising risks associated with the retention of key personnel by our commitment to being a good employer and to developing our staff;
- while business continuity preparedness is an area for further development, we have a number of staff trained in first aid, there are active document and IT recovery systems in place and a number of our staff have the ability to remotely access the IPCA's computer network;
- much of our work is sensitive and confidentiality is a requirement emphasised to all staff and embodied in confidentiality and conflict of interest disclaimers signed by staff and updated on a regular basis; and
- by virtue of our role as a regulatory oversight body we seek to promote high ethical standards as we are aware that to be successful in our core functions it is essential that the public has confidence in the integrity of the IPCA itself.

## EQUAL EMPLOYMENT OPPORTUNITIES

The IPCA has an EEO policy and is an equal opportunities employer in its recruitment and staff development practices. It carries out Good Employer practices in its human resource management. The IPCA has documented human resource policies.

The IPCA has a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The IPCA will consult with staff on issues of concern and conduct and review existing policies, practices, documents and systems in all areas of business to ensure equal opportunities in recruitment, appointment, development, promotion and remuneration.





## Part II: Forecast Service Performance

INDEPENDENT POLICE CONDUCT AUTHORITY

### THE IPCA'S MAIN ACTIVITIES

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The IPCA's operational activities are divided into two main areas – complaints management and investigations. Support for operations is provided by a small corporate services group, which includes communications and administrative functions.

As noted earlier the IPCA has assessed the effect on organisational performance of changes implemented following an internal review in 2007/08. As a consequence of this assessment, some refinements are being introduced to further improve the IPCA's productivity and cost effectiveness. Areas that have a direct link to service performance include:

- improvements to the IPCA's capability in robust corporate management with the recent appointment of a corporate services manager;
- informing and educating the public and Police, and publicly reporting on serious investigations, which continue to be enhanced with the recent appointment of a part-time communications manager;
- the implementation of greater capability and capacity for electronic exchange and storage of information to increase the IPCA's ability to interrogate our data sources for precedential purposes and to measure performance;
- increased capability in international human rights, which is essential for effective delivery of the OPCAT function and also for benchmarking Police conduct and for reviewing Police practices, policies, and procedures; and
- improved accessibility for the public – the IPCA became a participating agency with Language Line, a telephone-based interpreting service that is available to assist people with limited English to access the IPCA's services.

The IPCA's forecast measures and standards of services delivery for the 2010/11 year for each of its four main outputs are listed below. The performance indicators are intended to be indicative of the IPCA's intent to develop further as a robust oversight body, focussing on efficiency gains

in the complaints resolution process in the short-to-medium term, and broadening this to an effectiveness focus in the medium-to-longer term.

### **Output: Complaints Management**

#### *Description of the output*

Complaints management involves the receipt, assessment, categorisation, allocation, and monitoring of the majority of complaints received by the IPCA. Complaints are categorised according to the level of seriousness, which in turn determines how the complaint will be dealt with. Most serious complaints are independently investigated by the IPCA and those of a less serious nature are referred to Police for appropriate action/investigation. The action taken on complaints referred to Police are then monitored and audited by IPCA and if required, reviewed by the IPCA's complaints management officers.

#### *Objective*

Complaints are dealt with in a fair, timely and efficient manner.

#### *Contribution of the output area to the IPCA's desired impacts*

The Complaints Management output contributes to short-term desired impacts such as the efficient use of IPCA capacity, increased timeliness, streamlined and efficient process management and broader communication approaches. The output contributes to the medium term desired impact of improving public and Police experience of the IPCA.

In respect of the Complaints Management output the specific change we are seeking to achieve, for whom, and over what period, is outlined below and in the performance measures for this output area:

- complainants are satisfied that their complaints have been dealt with appropriately and expeditiously;
- Police officers who are the subject of complaints are satisfied that the investigation into their conduct has been fair;
- all parties involved are fully aware of the process, the progress, and the result of the investigation;
- complainants who are dissatisfied with the way in which their complaint has been dealt with or the result have recourse to a review process;
- the manner in which Police deal with complaints referred for their investigation by the IPCA meets standards acceptable to the IPCA;
- the IPCA's audit and monitoring functions are focussed on assurance to assess the efficacy of Police investigation and resolution of complaints.

<b><i>Performance measures for <u>Complaints Management</u></i></b>	<b>Performance standards forecast</b>	
	<b>2010/11</b>	<b>2009/10</b>
<b><i>Quantity</i></b>		
All oral complaints are received and processed	100%	100%
Percentage of new/incoming complaint files opened and closed within six months (the measure standard is subject to any issues beyond the control of the IPCA)	50%	New measure
Percentage of new/incoming complaint files opened and closed within 12 months (the measure standard is subject to any issues beyond the control of the IPCA)	70%	New measure
Percentage of complaint files 12 months or older (the measure standard is subject to any issues beyond the control of the IPCA)	15%	New measure
<b><i>Quality</i></b>		
For complaints which have been assessed as serious, and are referred to the Police for investigation and independent review by the IPCA, complainants will receive progress updates on a three-monthly basis	95% of complaints	New measure
All complaints which have been assessed as significant and/or appropriate for conciliation, are to be monitored by IPCA on a two-monthly basis	95% of complaints	New measure
Percentage of complaint & review files re-opened, on annual basis, after closure, due to appeals being lodged, expressions of dissatisfaction or an inquiry initiated by the IPCA	5% or less	New measure
Auditing of complaint files will be undertaken, on a quarterly basis, to assess the quality of the complaint management by Police	Up to 20 files per quarter	New measure
<b><i>Timeliness</i></b>		
Enquiries to the IPCA are responded to within five working days	95% of all cases	95% of all cases
All Police incidents involving death or serious bodily harm received within the IPCA Complaints Management Group are notified to the IPCA Investigations Group within one working day	100% of all cases	95% of all cases
Complaints deemed appropriate for conciliation, investigation or resolution by the Police are referred to the Police within five working days of receipt	95% of all cases	95% of all cases
Police complaint investigation files referred to the IPCA for review will have that review completed within 90 days of receipt (the measure standard is subject to any issues beyond the control of the IPCA)	85% of all reviews	75% of all reviews

## Output: Investigations

### *Description of the output*

The Investigations output involves the IPCA's investigators independently investigating, when it is in the public interest, deaths and serious bodily harm caused or appearing to have been caused by Police employees. The IPCA's investigators also investigate or directly oversee the investigation of the most serious complaints against Police.

### *Objective*

All serious complaints against the Police, and, where it is in the public interest, incidents where death or serious bodily harm is caused by Police employees, are seen to be thoroughly, independently, and transparently investigated by the IPCA.

### *Contribution of the output area to the IPCA's desired impacts*

The Investigations output contributes to the short-term desired impacts such as the efficient use of IPCA capacity, increased timeliness, streamlined and efficient process management and broader communications approaches. The output contributes to the medium term desired impact of improving public and Police experience of the IPCA, strengthening public confidence in the independence of the IPCA, and it assists in demonstrating increased operational independence and influence on Police policy development.

In respect of the Investigations output the specific change we are seeking to achieve, for whom, and over what period, is outlined below and in the performance measures for this output area:

- complainants, victims, next of kin, the Police officers involved, and other affected parties, recognise the efficacy and credibility of investigations carried out by the IPCA;
- all investigations are commenced without delay and completed within a designated timeframe;
- people affected by investigations are regularly apprised of progress throughout the process and are fully informed of the results;
- investigation reports in respect of serious complaints and incidents are of an exemplary standard;
- the IPCA's investigations result in the Commissioner of Police accepting and implementing recommendations for improvements in policing.

<b><i>Performance measures for Investigations</i></b>	<b>Performance standards forecast</b>	
	<b>2010/11</b>	<b>2009/10</b>
<b><i>Quantity</i></b>		
Where it is in the public interest, the IPCA will independently investigate incidents where a Police employee acting in the execution of his or her duty causes, or appears to have caused, death or serious bodily harm	100% of incidents	100% of incidents
Independently investigate, or actively oversee the investigation of complaints against the Police alleging serious criminal offending, serious misconduct, neglect of duty, or corruption, likely to cause the greatest level of public concern, or having serious implications for the reputation of the Police	95% of incidents	90% of incidents
<b><i>Quality</i></b>		
The Investigation Group will have in place with Police, coordinated effective processes for responding to notifications of serious incidents and complaints	100% of incidents and complaints	New measure
For each investigation, an investigation plan will be developed by the lead investigator and approved by a supervisor	100% of investigations	New measure
Investigations will be carried out in accordance with the approved investigation plan	100% of investigations	New measure
Investigations will be the subject of scheduled supervisor assessments	100% of investigations	New measure
Reports prepared by investigators will be meticulous and impartial	100% of investigation reports	New measure
The quality of investigation reports will be assured through assessment by the National Manager, Investigations	100% of investigation reports	New measure
Recommendations arising from investigation reports will merit consideration for referral to the Commissioner of Police	80% of recommendations	New measure
<b><i>Timeliness</i></b>		
The Investigation Group will assess and act upon notifications of serious incidents, and begin development of an investigation plan, within one working day of receipt	100% of incidents	New measure
The Investigation Group will assess and act upon notifications of serious complaints, and begin development of an investigation plan, within three working days of receipt	100% of complaints	New measure
Investigators will make contact with victims, next of kin and complainants within five working days of being notified of an incident or complaint – except when the person to be contacted is not available, or contact is inappropriate	90% of investigations	90% of investigations

Investigators will maintain contact with victims, next of kin and complainants and keep them apprised of progress as scheduled in the investigation plan, unless the person to be contacted is not available, or contact is inappropriate or is not required	90% of investigations	New measure
The investigator and a supervisor will regularly assess the progress of an investigation, and the continuing validity of the investigation plan, at intervals of not more than 20 working days	100% of investigations	New measure
Except in circumstances that are beyond the control of the IPCA, investigations will be completed within 12 months of notification	90% of investigations	90% of investigations

## Output: Communications

### *Description of the output*

The Communications output involves the IPCA delivering services that are focused on raising the public's awareness of its roles and the effect it is having on Police performance.

### *Objectives*

Improved awareness of IPCA roles and responsibilities will be achieved through broader communication with complainants during the course of investigations and via production of public reports including recommendations for further action on improvements in policing.

### *Contribution of the output area to the IPCA's desired impacts*

The Communications output contributes to short-term desired impacts such as the efficient use of IPCA capacity, increased timeliness and broader communication approaches. The output contributes to the medium term desired impacts of increasing understanding and awareness of the IPCA and influence on Police policy development.

In respect of the Communications output the specific change we are seeking to achieve, for whom, and over what period, is outlined below and in the performance measures for the output area:

- organisational capability is improved with the establishment of a dedicated part-time Communications Manager;
- Police understanding of public and Government expectations of the IPCA is raised;
- public awareness of the IPCA's functions and reporting of investigations is increased through cost-effective and accessible delivery of information.



<i>Performance measures for <u>Communications</u></i>	<b>Performance standards forecast</b>	
	<b>2010/11</b>	<b>2009/10</b>
<i>Quantity</i> The IPCA Chair will undertake at least five Police district visits by 30 June 2011	100%	100%
<i>Quality</i> Undertake a survey of complainants and subject officers' satisfaction with IPCA processes and management of issues with feedback to be at a standard of satisfactory or better	Satisfactory or better	Satisfactory or better
Produce an annual IPCA complaint & incident trend report and provide to Police and other key stakeholders	One trend report per annum	New measure
All information and publications released by the IPCA will, to the best of its ability, be legally and factually accurate	100%	100%
<i>Timeliness</i> Requests for information received via the IPCA's information channels (ie. website, email address and 0800 number) will be responded to within one working day	95%	New measure

### **Output: Optional Protocol to the Convention Against Torture (OPCAT)**

#### *Description of the output*

Services delivered under OPCAT output are separate but allied to the IPCA's role in managing public complaints against the Police. The OPCAT output involves IPCA inspections of Police detention facilities (cells and other places of detention, including Police vehicles for holding and transporting prisoners) throughout New Zealand to ensure they are safe and humane and that they meet international standards. Additionally the IPCA is also focused on ensuring measures are in place to prevent ill-treatment of prisoners. The IPCA also contributes to an annual report on OPCAT findings produced by the Human Rights Commission as the entity responsible for national coordination on OPCAT.

#### *Objectives*

As one of New Zealand's National Preventative Mechanisms (NPMs) the IPCA's objective is to work with other NPMs and the Central NPM (the Human Rights Commission) to meet the United Nations reporting requirements outlined in the Optional Protocol.

#### *Contribution of the output area to the IPCA's desired impacts*

The OPCAT output contributes to short-term desired impacts such as the efficient use of IPCA capacity, increased timeliness and streamlined and efficient process management. The output contributes to the medium term desired impacts of improving public and Police experience of the IPCA, strengthening public confidence in the independence of the IPCA and influence on

## Police policy development.

In respect of the OPCAT output the specific change we are seeking to achieve, for whom, and over what period is outlined below and in the performance measures for the output area:

- improved public and Police understanding and awareness of OPCAT and the IPCA's OPCAT role;
- appropriate and swift action to report upon and commence activities for addressing serious abuses of detained persons;
- improved conditions of detention facilities for Police and detainees;
- improved engagement with the Central NPM, NPMs, and other relevant New Zealand agencies.

<b><i>Performance measures for <u>OPCAT</u></i></b>	<b>Performance standards forecast</b>	
	<b>2010/11</b>	<b>2009/10</b>
<b><i>Quantity</i></b>		
Inspect 30 detention facilities before 30 June 2011	100%	100%
Meet monthly with the Police OPCAT portfolio holder at the Police National Headquarters	12 meetings per annum	New measure
Report on annual basis to Parliament and the Human Rights Commission pursuant to sections 27(c)(ii) and 27(d) of the Crimes of Torture Act 1989	Annual Report to be provided	New measure
<b><i>Quality</i></b>		
Quarterly updates of OPCAT information and material on the IPCA website will be undertaken	Updates as required each quarter	New measure
Monitor implementation of Police response to IPCA findings and/or recommendations by conducting quarterly reviews of the IPCA recommendations database	Reviews required each quarter	New measure
Where possible and appropriate, meet and interview at least one detainee at each IPCA site visit and conduct the interview in private	100% of visits	New measure
OPCAT issues are identified and discussed as part of the IPCA's management of complaints and investigations via monthly review and planning meetings	Monthly IPCA OPCAT review and planning meetings	New measure
<b><i>Timeliness</i></b>		
Report findings and/or recommendations of site visits to Police Districts within 20 working days of these visits	100% of visits	New measure

Report findings and/or recommendations of site visits to Police National Headquarters within 20 working days of these visits	100% of visits	New measure
Seek solution plans to IPCA findings and/or recommendations within two months of Police District receipt of IPCA visit report	100% of visit reports	New measure
Provide monthly reports to the IPCA Board on performance and progress in respect of OPCAT matters (number of site visits, status of recommendations, issues and trends identified and solution plans)	Monthly OPCAT Board reports provided	New measure





# Part III: Forecast Financial Statements

INDEPENDENT POLICE CONDUCT AUTHORITY

INDEPENDENT POLICE CONDUCT AUTHORITY  
FORECAST STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE

	2010/11	2011/12	2012/13
REVENUE	\$	\$	\$
Revenue from Crown	3,786,000	3,811,000	3,811,000
Interest income	40,678	39,532	44,029
<b>Total revenue</b>	<b>3,826,678</b>	<b>3,850,532</b>	<b>3,855,029</b>

	2010/11	2011/12	2012/13
EXPENDITURE	\$	\$	\$
Remuneration to auditors	19,000	21,000	23,000
Amortisation	35,958	26,968	20,225
Communication charges	56,000	50,000	50,000
Depreciation	110,959	83,219	62,415
Personnel	2,796,000	2,638,000	2,701,000
Professional fees	300,000	75,000	70,000
Printing and stationary	82,000	100,000	95,000
Rent	370,000	370,000	330,000
Services and supplies	205,000	210,000	205,000
Subscriptions	27,800	25,000	20,000
Travel and accommodation	225,000	160,000	150,000
OPCAT	25,000	25,000	25,000
<b>Total expenditure</b>	<b>4,252,717</b>	<b>3,784,187</b>	<b>3,751,640</b>
<b>Net Surplus for the year</b>	<b>(426,039)</b>	<b>66,345</b>	<b>103,389</b>

INDEPENDENT POLICE CONDUCT AUTHORITY  
 FORECAST STATEMENT OF FINANCIAL POSITION  
 FOR THE YEAR ENDED 30 JUNE

	2010/11	2011/12	2012/13
CURRENT ASSETS	\$	\$	\$
Cash & cash equivalents	929,572	1,086,710	1,271,756
GST receivable	32,745	25,900	24,200
	962,317	1,112,610	1,295,956
NON-CURRENT ASSETS	\$	\$	\$
Property, plant and equipment	332,878	249,659	187,244
Intangible assets	107,871	80,903	60,678
	440,749	330,562	247,922
<b>Total assets</b>	<b>1,403,066</b>	<b>1,443,172</b>	<b>1,543,878</b>
CURRENT LIABILITIES	\$	\$	\$
Creditors and other payables	90,064	63,825	61,142
Employee entitlements	136,889	136,889	136,889
	226,953	200,714	198,031
<b>Net assets</b>	<b>1,176,113</b>	<b>1,242,458</b>	<b>1,345,847</b>
<b>Total public equity</b>	<b>1,176,113</b>	<b>1,242,458</b>	<b>1,345,847</b>

INDEPENDENT POLICE CONDUCT AUTHORITY  
 FORECAST STATEMENT OF MOVEMENTS IN EQUITY  
 FOR THE YEAR ENDED 30 JUNE

STATEMENT OF MOVEMENTS IN EQUITY	\$	\$	\$
<b>Crown equity</b>			
Opening equity	1,602,150	1,176,113	1,242,458
Surplus/(deficit) for the year	(426,037)	66,345	103,389
	<b>1,176,113</b>	<b>1,242,458</b>	<b>1,345,847</b>

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

	2010/11	2011/12	2012/13
CASH FLOWS FROM OPERATING ACTIVITIES	\$	\$	\$
<b>Cash will be provided from:</b>			
Receipts from Crown revenue	3,786,000	3,811,000	3,811,000
Interest received	40,679	39,532	44,029
Net GST received	(78,189)	3,423	1,350
	3,748,490	3,853,955	3,856,379
<b>Cash will be applied to:</b>			
Payments to suppliers and employees	(4,147,871)	(3,696,817)	(3,671,333)
	(4,147,871)	(3,696,817)	(3,671,333)
<b>Net cash flows from operating activities</b>	<b>(399,381)</b>	<b>157,138</b>	<b>185,046</b>
<b>Net increase/(decrease) in cash held</b>	<b>(399,381)</b>	<b>157,138</b>	<b>185,046</b>
Plus cash at the start of the year	1,328,953	929,572	1,086,710
<b>Cash held at the end of the year</b>	<b>929,572</b>	<b>1,086,710</b>	<b>1,271,756</b>
<b>Represented by:</b>			
Cash and cash equivalents	929,572	1,086,710	1,271,756
	<b>929,572</b>	<b>1,086,710</b>	<b>1,271,756</b>

**RECONCILIATION OF CASH FLOW WITH REPORTED OPERATING SURPLUS**  
**FOR THE YEAR ENDED 30 JUNE**

	2010/11	2011/12	2012/13
	\$	\$	\$
Net surplus	(426,039)	66,345	103,389
<b>Add non-cash items:</b>			
Amortisation	35,958	26,968	20,225
Depreciation	110,959	83,219	62,415
<b>Add/(less) movements in other working capital items:</b>			
(Increase)/decrease in GST receivable	(72,977)	6,845	1,700
Increase/(decrease) in creditors and other payables	(47,282)	(26,239)	(2,683)
<b>Net cash flows from operating activities</b>	<b>(399,381)</b>	<b>157,138</b>	<b>185,046</b>

**IPCA OUTPUT EXPENSES AND OUTPUT OPERATING STATEMENT FOR 2010/11**

The forecast revenue to be earned and the proposed output expenses to be incurred for each of the IPCA's four outputs is provided below.

IPCA Output Class Description	<i>Revenue</i>		<i>Expenses</i>	<i>Surplus/(Deficit)</i>
	Revenue Crown (\$000)	Revenue Other (\$000)	Total expenses (\$000)	Surplus/(Deficit) (\$000)
Complaints management	1285	0	1294	(9)
Investigations	1764	0	2151	(386)
Communications	354	0	357	(3)
OPCAT	423	0	451	(28)
<b>TOTAL OUTPUT CLASSES</b>	<b>3786</b>	<b>41</b>	<b>4253</b>	<b>(426)</b>



INDEPENDENT POLICE CONDUCT AUTHORITY  
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE

STATEMENT OF UNDERLYING ASSUMPTIONS

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**Significant Assumption**

The opening position of the forecasted statements is based on un-audited results for 2009/2010. The actual results for May and June 2010 are unavailable, and therefore, the balance as at 30 June 2010 has been estimated using May and June 2010 forecast figures.

**Nature of Forecasted Financial Statements**

The forecasted financial statements have been prepared as a best efforts indication of the IPCA's future financial performance. Actual financial results achieved for the period covered are likely to vary from the information presented, potentially in a material manner.

**Reporting Entity**

The reporting entity is the IPCA, a Crown entity as defined by the Crown Entities Act 2004, and is domiciled in New Zealand. As such, the IPCA's ultimate parent is the New Zealand Crown.

The principal activity of the IPCA 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 IPCA has designated itself as a public benefit entity for the purposes of New Zealand Equivalents to International Financial Reporting Standards ("NZ IFRS").

**Basis for Preparation**

*Statement of compliance*

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

The forecast financial statements comply with the NZ IFRS and other applicable financial reporting standards as appropriate for public benefit entities.

### *Measurement base*

The forecast 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.

### *Functional and presentation currency*

The forecast financial statements are presented in New Zealand dollars, rounded to the nearest one dollar. The functional currency of the IPCA is New Zealand dollars.

## **SPECIFIC ACCOUNTING POLICIES**

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The following significant accounting policies have been adopted in the preparation and presentation of the forecast financial statements:

### **a) Revenue recognition**

Revenue comprises the fair value of the consideration received or receivable.

#### *Revenue from the Crown*

The IPCA is primarily funded through revenue received from the Crown, which is restricted in its use for the purpose of the IPCA meeting its objectives as specified in the SOL.

Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it relates.

#### *Interest*

Interest revenue is recognised using the effective interest method.

### **b) Operating leases**

Operating lease payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are included in the forecast statement of financial performance as an expense, in equal instalments over the lease term when the leased items are in use.

Where the leased items are not in use, the operating lease payments will be treated as a prepayment until the items are being used to derive income. These prepayments are released to the forecast statement of financial performance on a straight line basis over the period of the remaining operating lease term.

**c) 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 overdrafts.

**d) Property, plant and equipment**

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

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 IPCA 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.

Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value when control over the asset is obtained.

*Disposals*

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the forecast statement of financial performance.

*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 IPCA 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 forecast statement of financial performance as they are incurred.

*Depreciation*

Depreciation is calculated on a diminishing value basis on property, plant and equipment once in the 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	25.0% DV
Furniture & fittings	25.0% DV
Leasehold improvements	25.0% DV

**e) Intangible assets***Software acquisition*

Acquired computer software licenses 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 IPCA'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*

Amortisation is charged on a diminishing value basis over the estimated useful life of the intangible asset.

The following amortisation rates are used in the calculation of amortisation:

Software	25.0% DV
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**f) Impairment**

Property, plant and equipment and intangible assets 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 amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is 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 IPCA would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The impairment loss is recognised in the forecast statement of financial performance.

**g) Financial liabilities**

*Creditors and other payables*

Creditors and other payables, comprising trade creditors and other accounts payable, are recognised when the IPCA becomes obliged to make future payments resulting from the purchase of goods and services.

**h) Employee entitlements**

*Short-term employee entitlements*

Provisions made in respect of employee benefits expected to be settled within 12 months of reporting date, are measured at the best estimate of the consideration required to settle the obligation using the current remuneration rate expected.

These include salaries and wages accrued up to balance date, annual leave earned, but not yet taken at balance date.

The IPCA recognises a liability and an expense for bonuses where it is contractually obliged to pay them, or where there is a past practice that has created a constructive obligation.

**i) Superannuation schemes**

*Defined contribution schemes*

Obligations for contributions to Kiwisaver are accounted for as defined contribution superannuation scheme and are recognised as an expense in the forecast statement of financial performance as incurred.

**j) Good and Service 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 an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**k) Income tax**

The IPCA is a public entity and consequently is exempt from the payment of income tax. Accordingly no charge for income tax has been provided for.

**l) Cash flow statement**

The Cash Flow Statement is prepared exclusive of GST, which is consistent with the method used in the Statement of Financial Performance.

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

“Cash” includes coins and notes, demand deposits and other highly liquid investments readily convertible into cash and includes at call borrowings such as bank overdrafts, used by the entity as part of its day to day cash management.

“Investing activities” are those activities relating to the acquisition and disposal of current and non-current investments and any other non-current assets.

“Financing activities” are those activities relating to changes in equity of the entity.

“Operating activities” include all transactions and other events that are not investing or financing activities.

## CRITICAL JUDGEMENTS IN APPLYING THE ENTITY'S ACCOUNTING POLICIES

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In the application of NZ IFRS, management is required to make judgments, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Judgments made by management in the application of NZ IFRS that have significant effects on the financial statements and estimates with a significant risk of material adjustments in the next year are disclosed, where applicable, in the relevant notes to the financial statements.





# About the Authority

## WHO IS THE INDEPENDENT POLICE CONDUCT AUTHORITY?

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The Independent Police Conduct Authority is an independent body set up by Parliament to provide civilian oversight of Police conduct.

It is not part of the Police – the law requires it to be fully independent. The Authority is chaired by a High Court Judge and has two other members.

Being independent means that the Authority makes its own findings based on the facts and the law. It does not answer to the Police, the Government or anyone else over those findings. In this way, its independence is similar to that of a Court.

The Authority has two investigating teams, made up of highly experienced investigators who have worked in a range of law enforcement roles in New Zealand and overseas.

## WHAT ARE THE AUTHORITY'S FUNCTIONS?

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Under the Independent Police Conduct Authority Act 1988, the Authority:

- receives complaints alleging misconduct or neglect of duty by Police, or complaints about Police practices, policies and procedures affecting the complainant;
- investigates, where there are reasonable grounds in the public interest, incidents in which Police actions have caused or appear to have caused death or serious bodily harm.

On completion of an investigation, the Authority can make findings and recommendations about Police conduct.



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