



**REPUBLIC OF NAMIBIA**



**PERFORMANCE AUDIT REPORT OF THE AUDITOR-  
GENERAL ON THE MANAGEMENT OF WILDLIFE IN  
NATIONAL PARKS IN NAMIBIA**

**WITHIN THE MINISTRY OF ENVIRONMENT, FORESTRY AND  
TOURISM**

**FOR THE FINANCIAL YEARS 2019/2020, 2020/2021 AND 2021/2022**

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**TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY**

I have the honour to submit herewith my Performance audit report on the Management of Wildlife in National Parks in Namibia within the Ministry of Environment, Forestry and Tourism and the Namibian Police (Stakeholder) for the financial years ended 2019/2020, 2020/2021 and 2021/2022 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991(Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

**WINDHOEK, JUNE 2024**

A handwritten signature in black ink, appearing to read 'Junias Etuna Kandjeke'.

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**



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<b>ABBREVIATIONS</b>	
DSA	Daily Subsistence Allowance
DWNP	Directorate of Wildlife and National Parks
GPS	Global Positioning System
ED	Executive Director
HWC	Human Wildlife Conflict
IG	Inspector General
INTOSAI	International Organization for Supreme Audit Institutions
ISSAIS	International Standards for Supreme Audit Institutions
MEFT	Ministry of Environment, Forestry and Tourism
MHAISS	Ministry of Ministry of Home Affairs, Immigration, Safety and Security
NAMPOL	Namibian Police
NDF	Namibian Defence Force
NP	National Parks
SMART	Spatial Monitoring and Reporting Tool
WPS	Sub-Division Wildlife Protection Services

<b>GLOSSARY OF TERMS</b>	
Wildlife Management	The process of keeping wildlife species at desirable levels as determined by the Ministry of Environment, Forestry and Tourism which include wildlife protection and management of water resources and vegetation.
Wildlife	Means any animal occurring ordinarily in a natural state, including national parks.
Patrol Equipment	Refers to rifles, or technical equipment, such as GPS, compass, binoculars, cameras, rain gear, first aid kit, cyber trackers, etc.
Communication Equipment	Refers to devices such as Motorola radios, long range radios, cellphones, etc.
Patrol Operational Activities	Refers to foot patrols, vehicle patrols, road blocks, ambushes, water point inspections, etc.
Occurrence book	Means the journal kept at a fly camp within the national parks where the deployed officials are recording daily events or activities.
Rations	Means fixed food or other goods supplied to the deployed officials at the fly camps within the national parks.

Dry rations pack	Means a pre-prepared military-specification pack, issued to the NAMPOL members deployed within the national parks during the fieldwork.
Human-Wildlife Conflict	Means any event in which wild animals harm, destroy or damage human life or property (including damage to or destruction of crops), or in which wild animals are injured, captured or destroyed as a result of a perceived threat to humans or their property.

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## **EXECUTIVE SUMMARY**

The Auditor-General is mandated by Section 26(1)(b)(iv) of the State Finance Act, 1991 (Act 31 of 1991) to investigate whether any moneys in question have been expended in an efficient, effective and economic manner.

Furthermore, Section 26(3) of the State Finance Act authorised the Office of the Auditor-General to carry out special audits of which environmental audit is one.

The objective of the audit is to assess whether the Ministry of Environment, Forestry and Tourism (MEFT) and the Namibian Police (NAMPOL) are managing wildlife in national parks in an economic, efficient and effective manner. Although the audit is a performance audit, it also has an environmental focus on the management of waste and field fires in an environmentally friendly manner within the National Parks.

### **MAJOR FINDINGS AND RECOMMENDATIONS:**

#### **OVERALL AUDIT CONCLUSION**

The Ministry of Environment, Forestry and Tourism with the Namibian Police did not manage wildlife and national parks in an economic, efficient, effective and in an environmental friendly manner. Therefore, not ensuring that wildlife, especially the rhinos and elephants are managed on a sustainable basis for the benefit of Namibians, both present and future.

#### **PERFORMANCE MANAGEMENT SYSTEM**

##### **Overall improvement of performance**

##### **The Ministry of Environment Forestry and Tourism**

The audit noted an inconsistency in the Key Performance Indicators (KPIs) in the Strategic Plan (SP) in relation to the respective annual plans. As a result, the audit was unable to determine whether the DWNP achieved its strategic objectives in the approved SP.

##### **Recommendation:**

- The Executive Director(ED) should put measures in place to ensure that DWNP make adjustments to the Strategic Plan when amending Key Performance Indicators (KPIs) in the Annual Plans.

##### **The Namibian Police**

The audit noted that the output/activities and the outcomes of outputs spent relating to the Anti-Poaching Unit are not indicated on the Annual Operational Plans of the Protected Resource Division. Therefore, the auditors could not measure and verify the percentage of funds used for each key output/activity related to the anti-poaching operations within the Etosha and Bwabwata National Parks and if funds were used for the intended purpose.

**Recommendation:**

- The Inspector-General (IG) of NAMPOL should ensure that the output/activities and the outcomes of outputs spent relating to the Anti-Poaching Unit are indicated on the Annual Operational Plans of the Protected Resource Division.

**DONATIONS TO THE STATE**

Documents reviewed indicated that the DWNP did not implement the Internal Audit Report's recommendations of July 2019 as indicated below:

- DWNP did not ensure that Rundu Regional Office, Central Region and Etosha maintain a list of all assets donated to the state for audit purposes.

As a result, the inability to maintain track of all donations received raises the risk of fraud and corruption as donated goods may be stolen or misappropriated.

**Recommendation:**

- The ED should put measures in place to ensure that the DWNP regional offices keep registers of all donations to the state received.

**PATROL AND COMMUNICATION EQUIPMENT**

The audit found that the Directorate of Wildlife and Park Management under the Department of Wildlife and National Parks within the Ministry of Environment, Forestry and Tourism did not develop a standard operating procedure as to what appropriate and sufficient patrol and communication equipment should be allocated to each fly camp to conduct patrols in the national parks. Therefore, the audit could not determine whether the patrol equipment at the visited camps was sufficient or not.

Physical observations conducted revealed that, patrol and communication equipment were inconsistently available/distributed at the camps.

**Recommendation:**

- The ED should ensure that the DWNP develop a standard operating procedure as to what appropriate and sufficient patrol and communication equipment should be allocated to each camp/deployed member to conduct patrols in the national parks; and
- The ED and IG should also ensure that members of the Anti-Poaching Unit deployed in the national parks are supplied with appropriate and sufficient patrol and communication equipment.

**TRANSPORT**

The Ministry Environment, Forestry and Tourism allocated 34 vehicles to be used for wildlife protection purposes within North East Region (Katima Mulilo), Etosha National Park, North East Region (Rundu) and Central Parks (Waterberg). However, document reviews and physical observation conducted at the time of the audit, indicated that 19 vehicles (56%) were grounded due to mechanical problems at the time of the audit.

As a result, deployed members in Etosha and Bwabwata National parks only conducted foot patrols covering a distance between 3 and 10 kilometers a day.

**Recommendation:**

- The ED and the IG should put measure in place to ensure that service, repair and replacement of vehicles allocated for Anti-Poaching operations in the national parks are prioritized.

**WASTE MANAGEMENT**

**Solid Waste**

The audit found that the DWNP did not manage solid waste in an environmental friendly manner to limit the negative impacts of waste within the visited national parks. The audit noted that:

- At 16 (84%) out of 19 camps visited, the deployed members are burning waste generated, however, the DWNP does not collect the ash and non-burnable residue to be dumped outside the national parks;

**Recommendation:**

- The ED should put measures in place to ensure that the DWNP transport waste, ash and non-burnable residue generated in national parks for safe disposal.

**Ablution Facilities**

The audit found that the DWNP did not put up toilets of a 'long drop' or pit latrine at 5 (26%) out of 19 visited camps upon deploying members of the anti-poaching unit. The interviews conducted with the deployed members revealed that in the absence of the toilets they practice open defecation.

**Recommendation:**

- The ED should put measures in place to ensure that the DWNP provide well-functioning ablutions facility at all camps in the national parks.

The detailed conclusions and recommendations are in chapter 5 and 6 of this report.

**Comments received**

Comments on the findings in the report have been received from the Ministry of Environment, Forestry and Tourism as well as from NAMPOL and are incorporated in Chapter 4 of this report.

## CHAPTER 1: INTRODUCTION

### 1.1 Background

Namibia is the first country in Africa to provide for environmental protection in its Constitution. Article 95(I) of Namibia's Constitution mandates the "maintenance of ecosystems, essential ecological processes and biological diversity of Namibia and utilization of **living natural resources** on a sustainable basis for the benefit of the Namibians, both present and future".

Namibia has adopted the United Nations (UN) Agenda 2030 for Sustainable Development Goals. Target 15.7 aim to "take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products". While the National Development Goal 5 section 4.1 target a reduction in poaching cases.

Wildlife crimes in Namibia has become a serious concern that threatens our natural heritage and damages our environment. Wildlife crimes might reduce attractiveness for visitors in flagship parks like the Etosha National Park and tourism numbers will decline, reducing income in downstream businesses that benefit from tourism. <sup>1</sup>

The Directorate of Wildlife and National Parks (DWNP) under the Ministry of Environment, Forestry and Tourism (MEFT) promotes the conservation of natural resources and wildlife habitat in Namibia as well as ensure the sustainable use of wildlife resources. However, statistics on high value species released by the MEFT indicate otherwise. The statistics indicate that Rhino poaching is a serious concern with 87 poached in 2022, 45 in 2021, 43 in 2020 and 61 in 2019. Furthermore, elephant poaching still occurs, despite a decline from 13 elephants poached in 2019 to only 4 elephants poached in 2022.

This concerning trend persists despite a Cabinet decision 10<sup>th</sup> /01.07.14/003 of 2014 that resolved that the MEFT must "develop a strategy to curb illegal hunting with a focus on distinct and critical performance areas such as:

- Human capacity,
- Surveillance,
- Patrolling and detection,
- Monitoring and data base, and
- Proactive planning and adaptive management."

### 1.2 Audit Motivation

The audit was motivated by performance problem indicators identified during the preliminary (planning phase) audit in terms of the following:

- Poor control of expenditure and patrol equipment;

- Shortage of infrastructure and equipment in National Parks (Water and waste management infrastructure, patrol equipment, and accommodation facilities);
- Wildlife in the National Parks can be poached without the knowledge of the anti-Poaching team; and
- Increased human wildlife conflicts incidences.

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<sup>1</sup> Revised National Strategy on Wildlife Protection and Law Enforcement 2021-2025

## CHAPTER 2:AUDIT DESIGN

The team conducted the audit in accordance with performance auditing standards and guidelines issued by the International Organization of Supreme Audit Institutions (INTOSAI). The guidelines and policies conform to International Standards of Supreme Audit Institutions (ISSAIs) and provide a guide on the planning, execution and reporting of audit findings.

The audit used the combined audit approach, where aspects of problems and results were considered.

**Result Oriented Approach-** Assesses whether outcome or output objectives have been achieved as intended or whether programmes and services are operating as intended. The audit assessed whether the Ministry of Environment, Forestry, and Tourism (MEFT) is achieving its strategic objective to protect wildlife within National Parks against poaching.

**Problem Oriented Approach-** Examines, verifies and analyses the causes of particular problems such as, shortage of water and waste management infrastructure, patrol equipment, and accommodation facilities) and deviations from the criteria.

### 2.1 Audit Objective

To assess whether the MEFT and its stakeholders are managing wildlife and national parks in an economic, efficient, and effective manner to ensure that wildlife, especially rhinos and elephants, is utilised on a sustainable basis for the benefit of Namibians, both present and future.

Within the audit objective the risk to the 4 E's are assessed as follows:

**Economy-** *Activity Based Costing (ABC) analysis to assess whether the MEFT adhered to the Performance Management Policy of 2011, ensuring that medium and long-term budgets are informed by and aligned to Strategic Plans. Equally, Annual Plans need to be consistent with the availability of appropriate finance.*

**Efficiency-** *Assess how the MEFT and NAMPOL leverage the resources (patrol equipment, vehicles, and ammunition) at their disposal to ensure wildlife is properly managed within the national parks. Furthermore, to assess whether the MEFT and its stakeholders ensured that the Anti-Poaching units are provided with suitable vehicles, equipment and food rations on time to enable them to perform their assigned duties.*

**Effectiveness-** *Assess whether the MEFT and NAMPOL have achieved their objectives in terms of wildlife management and protection.*

**Environment:** *Assess whether the MEFT managed waste and field fires in an environmentally friendly manner within the National Parks.*

## **2.2 Audit Scope**

### **2.2.1 Audit Object**

The audit object is the programs, policies and measures that the Ministry of Environment, Forestry and Tourism and the Namibian Police have put in place to manage national parks and to protect wildlife.

### **2.2.2 Time Limit**

The main study covered three financial years 2019/20, 2020/21 and 2021/22 in order to establish a trend or developments over the period and ensure the relevancy of the audit.

### **2.2.3 Geographical Coverage**

The auditors visited five regions namely Khomas, Zambezi, Kavango East, Oshikoto and Otjozondjupa during the audit. The selection was based on the fact that, the Head Offices, the wildlife national parks and the deployed anti-poaching unit members were located in these regions respectively.

## **2.3 Audit Methodology**

Interviews, documentary reviews, and physical observations were carried out to collect information and to corroborate evidence in order to conclude on the audit objective and answer the audit questions. The aforementioned evidence was gathered to answer the audit criteria and questions as indicated in *Appendix I*.

### **2.3.1 Interviews**

The purpose of the interviews was to gather evidence and clarifications in order to assess whether the Ministry of Environment, Forestry and Tourism (MEFT) and its stakeholders have put economic, efficient and effective measures in place to ensure wildlife protection in Namibia's National Parks. Furthermore, also to acquire clarification on information obtained from document reviews. The audit team conducted a total of **31** interviews (*See attached Appendix II*).

### **2.3.2 Physical Observations**

The purpose of the physical observations was to determine whether the fly camps were constructed as per the stipulated requirements listed in the Integrated Wildlife Protection Scope Definition Report, moreover, whether the anti-poaching teams deployed in the national parks were provided with the appropriate accommodation facilities and to corroborate physical observations with documents. The audit team conducted a total of **27** physical observations (*See attached Appendix III*).

### **2.3.3 Document Analysis**

The purpose of the document analysis was to assess to what level the MEFT executed the plans in relation to wildlife management within the National Parks. Furthermore, to corroborate interviews and physical observations. (*See attached Appendix IV*).

## **2.4 Sampling**

The purpose of sampling was to select a representative sample of the target regions, workforce, national parks, fly camps, interviews and physical observations to ensure that each region, group and data have an equal chance to be selected thereby, avoid bias. This is explained below:

### **2.4.1 Regions**

The audit applied the clustered sampling technique<sup>2</sup> to select the Khomas, Zambezi, Kavango East, Oshikoto and Otjozondjupa Regions. The selection was based on the fact that, the Head Offices of the Ministry of Environment, Forestry and Tourism (MEFT) and the Namibian Police (NAMPOL) are located in the Khomas region. Furthermore, the National Parks where most of Namibia's endangered and largest animal species are conserved namely, Etosha which is the largest, Bwabwata which is the trans-frontier for wild animals and Waterberg Plateau where threatened species are translocated. These National Parks are located in the Zambezi, Kavango East, Oshikoto and Otjozondjupa regions. Also, the Anti-Poaching Unit members were deployed within the national parks in the Zambezi, Kavango East and Oshikoto regions.

### **2.4.2 Interviews**

The audit team applied judgemental sampling<sup>3</sup> to select management and staff of MEFT and NAMPOL responsible for wildlife management and protection for interviews.

### **2.4.3 Physical Observations**

The audit team applied the judgmental sampling technique to select the visited fly camps for physical observations. Visited camps were selected with the help of the Control Warden and the Police Regional Commanders, because some fly camps are not accessible by vehicle and at some fly camps, there are no officials deployed.

### **2.4.4 Documentary Reviews**

The audit team did not apply any sampling techniques to select documents to be reviewed. All relevant documents requested and received at the time of the audit were reviewed.

## 2.5 Limitations

The audit experienced limitations which prevented the auditors to conduct a thorough analysis on the root causes of the respective findings. The limitations are explained as follows:

- The auditors did not receive all the requested documentations from the Anti-Poaching Unit under the Department of Police within the Ministry of Home Affairs, Immigration, Safety and Security on the actual Daily Subsistence Allowance (DSA), the requisitions and the issue and receipt vouchers for the uniforms provided to the NAMPOL members for the financial years under review. However, the auditors conducted physical observations and interviews at the storerooms (to verify whether there was enough stock of uniforms available) and the fly camps where the NAMPOL members were deployed to assess whether they were provided with the appropriate and sufficient uniforms during the operations;
- The auditors could not conduct a thorough age analysis assessment of all the deployed officials during the financial years under review (2019/20; 2020/21 and 2021/22) because at the time of the audit, the evidence provided did not include the identification or the employee numbers of the nominated members. Also, the auditors could not verify whether all the NAMPOL deployed members were qualified to handle firearms because the Pol 202 Appraisal list indicating the fire-arm handling competencies of the deployed NAMPOL members was also not provided at the time of the audit; and
- The auditors were not provided with sufficient and appropriate audit evidence to conduct a proper assessment on the risks for fraud and corruption on the internal controls for the delivery and distribution of food rations to the deployed NAMPOL members within the national parks.

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<sup>2</sup> Cluster sampling is a probability sampling method in which you divide a population into clusters. In this study, the population was divided into regions.

<sup>3</sup> Judgemental sampling includes gathering a selection of items for testing based on the auditor's professional judgement, expertise, and knowledge to target known or probable areas of risk.

## CHAPTER 3: DESCRIPTION OF THE AUDIT AREA

### 3.1 The Ministry of Environment, Forestry and Tourism (MEFT)

#### 3.1.1 High-level statements

##### Mandate

“To ensure the maintenance of ecosystems, essential ecological processes and biological diversity and the utilization of living natural resources on a sustainable basis for the benefit of all Namibians, both present and future.”

##### Vision

“To be a leading nation in biodiversity conservation, environmental management, climate resilience and sustainable tourism development.”

##### Mission

“To ensure environmental sustainability, biodiversity conservation and tourism growth for the equitable benefit of current and future generations.”

#### 3.1.2 Organizational Structure for the MEFT

The Ministry is headed by the Minister. The Executive Director reports to the Minister and there are three Departments which are Environmental Affairs and Forestry, Department of Natural Resources Management and Department of Tourism, Planning and Administration. The Department of Environmental Affairs and Forestry is headed by the Environmental Commissioner, whilst, the Departments of Natural Resources Management and Tourism, Planning and Administration are each headed by a Deputy Executive Director. **See attached Appendix V.**

The audit focused on the Directorate of Wildlife and National Parks under the Department of Natural Resources Management.

##### 3.1.2.1 Directorate of Wildlife and National Parks

To achieve their mission and continue to contribute to the future of Namibia, the DWNP maintains the following objectives:

- “Improve and monitor the implementation of Park and wildlife management plans through the collection, analysis and dissemination of biological monitoring data;
- Provide all DWNP staff with the skills they need to carry out their jobs and advance their careers;
- Sustainably manage Namibia’s Protected Areas; manage and regulate the utilization of renewable natural resources on a sustainable basis and to strive for biodiversity conservation, maintenance and restoration;
- Protect and facilitate the sustainable use of biodiversity outside of protected areas (in commercial and communal areas) as a basis for sustainable development; increase revenue earned by MET, as well as other public sector agencies and the private sector through the

expansion of tourism and activities that promote the sustainable utilization of natural resources; and

- Community Based Natural Resource Management, specifically conservancy formation and management; enhance the effective prevention of wildlife crime, and the enforcement of national wildlife protection legislation in Namibia, in collaboration with other partners; human wildlife conflict management”.

### 3.1.3 Funding

To effectively manage wildlife in National Parks, the budget allocated to the Directorate of Wildlife and National Parks for the financial years under review was as follows:

**Table 1: Budget allocation for the Directorate of Wildlife and National Parks**

Financial year	Budget Allocation (N\$)	Actual Expenditure (N\$)	Variance (N\$)	Budget Execution (%)
2019/2020	208 238 578	205 630 986.18	2 607 591.82	98.75%
2020/2021	208 260 767	207 489 889.78	770 878.22	99.63%
2021/2022	191 374 330	195 606 114.58	(4 231 783.58)	102.21%
<b>Total</b>	<b>607 873 675</b>	<b>608 726 989</b>	<b>(853 313.54)</b>	<b>100.14%</b>

Source: Audited financial statements 2019/20, 2020/21 & 2021/22

Overspending in the 2021/22 financial year occurred because of underbudgeting on personnel expenditures.

### 3.1.4 Staffing

The staff establishment for the period 2019-2022 for the Directorate of Wildlife and National Parks is as follows:

**Table 2: Staff establishment for the Directorate of Wildlife and National Parks**

Financial Year	Staff Establishment	Filled Positions	Vacant Positions	% Post Vacant
2019/20	1488	828	660	44
2020/21	*	*	*	*
2021/22	*	*	*	*

Source: Estimated of Revenue, Income and Expenditure 01 April 2019 to 31 March 2022

\* Data not available

### 3.1.5 Role and responsibility of Key Stakeholders

#### 3.1.5.1 Namibian Police

...“Cabinet resolution: 10th/01.07.14/003, stipulated that...“the Namibian Police assist in patrolling the borders and other strategic areas and National Parks identified by the Ministry of Environment and Tourism, in order to control and stop illegal hunting of elephants and rhinos”.

### **3.1.6 Wildlife and National Park Management Process Description**

#### **3.1.6.1 Performance Management System**

##### **3.1.6.1.1 Overall improvement of performance**

According to the Performance Management Policy of the Public Service of Namibia dated 20 August 2011 "...medium and long-term budgets need to be informed by and aligned to Strategic Plans."

##### **3.1.6.1.2 Budget Performance in Relation to Key Strategic Outputs**

According to the Performance Management Policy of the Public Service of Namibia dated 20 August 2011 "...medium and long-term budgets need to be informed by and aligned to Strategic Plans. Equally, Annual Plans need to be consistent with the availability of appropriate finance".

##### **3.1.6.1.3 Control the course of expenditure**

According to the Customer Service Charter of the Ministry of Environment, Forestry and Tourism (MEFT), the MEFT will "Control the course of expenditure in relation to appropriated funds".

#### **3.1.6.2 Park Entrance**

##### **3.1.6.2.1 Searching for Fire-Arms**

According to the regulation relating to Nature Conservation Ordinance No. 4 of 1975 (Government Notice 240 of 1976), Regulation 9(v), "Without the written approval of the executive committee no person except an officer of the Nature Conservation and Tourism Division of the administration, acting directly in the execution of his duties or in the exercising of his power, shall in a game park ... take an unsealed fire-arm or air gun in..."

The gate register form indicate that it is a standard operating procedure for the Directorate of Wildlife and National Parks (DWNP) and NAMPOL to search motor vehicles of visitors that enter the park for fire-arms.

##### **3.1.6.3 Donations to the state**

According to Treasury Instruction, MA 0101. "Treasury authorization shall be obtained before any donations to the State or grant-in-aid, whether in cash or in kind, movables, as well as immovable is accepted. The following information shall be furnished in this regard in submission by Ministries to the Treasury:

- a) the purpose for which the donation or grant is made;
- b) the value of the donation or grant in cash or in kind, movable as well as immovable;
- c) the person or body making the donation or grant;

- d) the condition, if any, attached to the acceptance of the donation or grant;
- e) the reason or motivation of the person or body making the donation or grant;
- f) full particulars of the donation or grant, e.g in the case of books the titles, names of authors, names of publishers and year of printing have to be furnished;
- g) the financial implications (direct or indirect expenses such as transport cost, personnel expenses, stock, office expenses, taxes etc.) if any, which have to be incurred on acceptance of the donations or grant.”

#### **3.1.6.4 Patrol and communication equipment**

According to paragraph 4 of Section 4 of the Revised National Operational Order for on-going anti-poaching operations dated 10 May 2021, “... the Communication Directorate (CD) should provide handheld radios and other communication equipment such as compasses, GPS and should provide airtime to the Gold, Silver and Bronze Commanders in the Anti-Poaching Operations”.

Furthermore, Section 7.7, states that “... the under listed means of communication should be used during the operation:

- Mobile Phone;
- Motorola Radios; and
- Sapura Radios.

According to paragraph 4 of Section 7.5 of the Revised National Operational Order for on-going anti-poaching operations dated 10 May 2021, “...Police officers on duty should be armed with side arms or rifles where so identified and agreed upon jointly by relevant stakeholders”.

Moreover, Section 5, paragraph 1 of the Anti-Poaching Preparation letter for phase 21; 23 and 24 for the Kavango East and Zambezi Regions states that “... all members are expected to take individual firearms issued to them in accordance with Chapter 2 J.4. 1-4 of Operation Manual of the Namibian Police Force”.

Section 3 of the Revised Operational Order for on-going anti-poaching operations dated 09 February 2022, states that “...the joint foot, vehicles and aerial patrols will be conducted in and around the park. The roadblocks and ambushes will be conducted along escaping and approaching route. The 360° scanning around water points, verification of points of interest will be conducted.”

#### **3.1.6.5 Handing and Taking Over of Equipment by NAMPOL members**

According to Treasury Instruction K A 1204 “...the handing- and taking-over certificate shall be drawn up in triplicate and signed by the official handing over as well as the official taking over stores, equipment or livestock, whereby it is certified that the general condition of stores, equipment or livestock are in an acceptable state that justifies clearance between the parties concerned and must also reflect the following:

- (a) Date;
- (b) Name of the account unit;
- (c) Surpluses or deficiencies, if any; and
- (d) Name of official handing over the stock as well as the name of the official who takes over.”

### **3.1.6.6 Provision of Uniforms**

According to the Internal Policy on Provision and Wearing of Uniform and Protective Clothing for Staff Members and Officials of the Ministry of Environment, Forestry and Tourism dated May 2021, Section 3.5 (d), “Wildlife Protection Services officials will be issued with the following items at assumption of duty:

- (i). Short or long-sleeved camouflage of bamboo green and bottle green shirt with epaulettes or T-shirt;
- (ii) Bottle green camouflage of bamboo green and bottle green trousers or shorts;
- (iii) Short or long socks with boots;
- (iv) Camouflage of bamboo green and bottle green bush jacket with epaulettes;
- (v) Field bottle green belt; and
- (vi) Bush hat or golf cap”.

According to Section 8 of the Revised National Operational Order for on-going anti-poaching operations dated 09 February 2022, “...All members taking part in Anti-Poaching Operation will be neatly dressed in the prescribed Nampol uniform (Special Field Force Camouflage and Blue Uniform).”

According to Treasury Instruction KJ 0202 “...replenishment of protective clothing and uniform garments shall be done according to scale, subject to the following conditions: (a) Garments shall be exchanged on the one for one basis; and (b) Used garments must be scrutinized to determine whether it’s unserviceability is due to fair wear and tear.”

### **3.1.6.7 Transport**

According to Paragraph 7.4 of the Revised National Operational Order for Ongoing Anti-Poaching Operations dated 10 May 2021 “The Ministry of Environment Forestry and Tourism (MEFT) should procure sufficient and suitable vehicles for anti-poaching operations.” ...The Oshana, Omusati, and Otjozondupa should pledge vehicles to Yesa Ongava Operation similar to Oshikoto Region. Any commissioned officer assigned to anti-poaching operation should be provided with a service vehicle suitable to the terrain”.

### **3.1.6.8 Anti-Poaching Unit Accommodation**

According to the Integrated Wildlife Protection Programme (IWPP) Scope Definition report of July 2021, A fly-Camp must have Vehicle Carport, Kitchen with recreation area, Security fence (2.4 m), Electricity (PV) and genset, water supply (borehole), wastewater system, storage container, office container and accommodation container (2 pax) or alternatively structure for tents”.

According to section 2.4.8.1 of the National Policy for the Provision of Housing in Protected Areas (PAs) “It shall be MEFT’s obligation, through forward planning and budgeting, to ensure that:

- a) Housing and basic services (electricity, sewage disposal, solid waste disposal and potable water) are provided for all MEFT employees who are eligible for housing in PAs”.

### **3.1.6.9 Monitoring Activities**

According to the job description of a Control Warden Grade 6; they are entrusted to:

- ...“Ensure that the anti-poaching unit for Etosha National Park have good security plans and strategies for wildlife protection and
- Provide for proactive planning and adaptive management for law enforcement and wildlife protection.”

Furthermore, the Director of the Directorate of Wildlife and National Parks (DWNP) under the MEFT stated that, ...“to ensure the maximum protection of wildlife in protected areas: regular (foot, vehicle, boat aerial) inside and adjacent the parks are carried out”.

### **3.1.6.10 The Namibian Police member deployed in the National Parks**

#### **3.1.6.10.1 Nomination of NAMPOL members**

A deployment directive from the Office of the Inspector General dated 21 December 2021 instructed that “... the Offices of the Regional Commanders are hereby directed to identify and nominate members, with strict consideration of disciplined (no habitual Regulation 15 offenders), physical fitness, extremely good on fire-arm handling and avoid selecting members older than 55 years old”.

#### **3.1.6.10.2 Briefing of the NAMPOL deployed members**

According to Section 7 of the Revised National Operational Order for on-going anti-poaching operations dated 10 May 2021, “... the briefing will be held at the beginning of each term while the debriefing will be held at the end”.

#### **3.1.6.10.3 Supply of rations to the deployed NAMPOL members**

According to Section 7.2, of the Revised National Operational Order for on-going anti-poaching operations dated 10 May 2021, “...the MEFT should provide rations to the police officers in the operation”.

Furthermore, chapter 7, sub-section 7.4.7 of the Unified Stock Control System states that, “...when the rations receipt voucher is acquitted, one copy is returned as confirmation to the depot”.

Additionally, sub-section 7.4.8 states that, "when rations is received without any substantiating vouchers the onus rests with the recipient to obtain such a voucher as soon as possible, as they are auditable documents".

Also, sub- section 7.4.9 states that, "it is of the most importance that ration receipt vouchers reach the unit irrespective whether the line of supply is via head or regional offices, as accounting has to be done by the unit and receipts and requisitions have to be reconciled with each other for auditing purposes".

#### **3.1.6.10.4 Allowances paid to members**

According to the Public Service Staff Rule D. III (Part I), Compensatory Allowances, Section 8, Subsection 8.1 explained that the Daily Subsistence Allowance (DSA) is only claimable when "... a staff member is recompensed for expenses he/she has incurred on accommodation, meals and incidentals when performing official duties away from his/her duty station/place of work for a period of more than twenty-four (24) hours.

Subsection 8.2 further explained that camping allowance is only claimable when "... a staff member is recompensed for expenses he/she has incurred on camping-related subsistence items and the inconvenience associated with camping circumstances when performing official duties away from his/her duty station/place of work for a period of more than twenty-four (24) hours."

Part III, Section 2, Subsection 2.2 (a- c) of the Public Service Staff Rule D. III Compensatory Allowances states that, "... the camping allowance is only claimable when a staff member is performing official duties at a locality where formal/registered accommodation facilities cannot be utilized for the following reasons:

- (a) Such facilities are not available at or in the vicinity of the place of duty; or
- (b) It is impractical or uneconomical for the Public Service to enable him/her to travel daily between the place of duty and such facilities or his/her headquarters or his/her normal home; or
- (c) Although his/her duty station may be at or in the vicinity of such facilities, he/she camps because he/she –
  - (i) has to supervise personnel and/or equipment stored in a camp full-time; or
  - (ii) is a member of a workforce which is so large or is so comprised that such facilities cannot be utilized of are insufficient; or
  - (iii) can be accommodated more economically in a camp.

Subsection 2.3 further states that, "...an O/M/A that requires a staff member to camp, shall provide a staff member with appropriate camping equipment and this does not form part of the allowance."

Section 2, Subsection 2.2 of the Public Service Staff Rule D. III (Part I), Compensatory Allowances further define accommodation as "... lodging at a registered accommodation facility such as a hotel, guest house, rest-camp, a bed and breakfast, boarding privately at a residential property or the using of official accommodation, inclusive of meals, laundering, hotel board levy and service charge, value added tax levied on any of the afore-mentioned items or a combination of these items, but excluding alcoholic beverages and dry-cleaning".

Further, Section 3, states that "... rate 3 recompenses a staff member for incidental expenses only such as telephone calls, laundry, airport tax, taxis, etc. other arrangements have been made in respect of accommodation and meals. Expenses in excess of this rate must be supported by receipts attached to a claim which will be paid at the discretion of the Permanent Secretary."

### **3.1.6.11 National Parks Management Plans**

#### **3.1.6.11.1 Wildfires in National Parks**

According to the Management Plan of the Bwabwata National Park for the period 2013/2014 to 2017/2018, paragraph 2.2 (c), "Management should strive to prevent the occurrence of extensive wildfires that burn more than 35% of a contiguous area in a season (with this target being regularly reviewed in the context of fire monitoring data). Appropriate pro-active fire management strategies must be developed to reduce extensive burns. The strategies are to:

- institute preventive measures such as fire breaks near the park boundaries and to protect property;
- ensure the reduction of fuel loads to minimize the severity of fires; and
- use early burning as a strategy to reduce the danger of late season hot wildfires.

#### **3.1.6.11.2 Waste Management at the anti-poaching units' camps**

##### **3.1.6.11.2.1 Solid Waste**

The DWNP did not submit any measurable standards on how anti-poaching units must handle waste in national parks. Therefore, the audit relied on the National Policy on Prospecting and Mining in Protected Areas of June 2018.

According to the National Policy on Prospecting and Mining in Protected Areas of June 2018, conditions to operate in protected areas, Condition 15 "All waste must be removed from the licence area to a waste disposal unit. No waste to be disposed of within the Protected Area (PA). A suitable scavenger and wind proof storage facility must be constructed to store waste material prior to transportation out of the area. Waste may be burnt on site and the ash and non-burnable residue must be removed as described above. Attention must be given to wind conditions and all necessary measures must be taken to prevent wind distribution of rubbish".

### **3.1.6.11.2.2 Sewage**

The DWNP did not submit any measurable standards on how ablution facilities must be constructed within the national parks. The audit relied on the National Policy on Prospecting and Mining in Protected Areas of June 2018.

Furthermore, according to the National Policy on Prospecting and Mining in Protected Areas of June 2018, conditions to operate in protected areas, Condition 19, "Toilets of a 'long drop' or pit latrine type must be put up immediately. The use of chemical toilets will not be acceptable, as there is a problem of disposing of the chemical residue. Any toilet must be constructed away from the any river to prevent contamination".

### **3.1.6.11.3 Human wildlife conflicts**

According to Measures and Guidelines for implementation of the Revised National Policy on Human Wildlife Conflict Management, dated April 2018, Section 9, ... "MET will also ensure that HWC management is part of the Park Management Plans for NPs where HWC is an issue or a problem".

According to the Bwabwata Management Plan for 2020/2021-2029/30 "Removal of cattle from the Managed Resource Use Area should provide a major incentive for people not to move into the Managed Resource Use Area and for a number of existing settlers to leave..."

### **Water Provision for Game**

The MEFT could not provide standards on how they ensure that wildlife within the NPs is provided with sufficient water to ensure that wild animals do not move out of the NPs in search of water. The audit relied on an interview with the Director of the Directorate of Wildlife and National Parks (DWNP). "the Ministry ensures adequate water provision through various means, such as:

- Routine monitoring, repair and maintenance of water points in all protected areas; and Upgrading of water installation to solar system in Bwabwata National Park".

## CHAPTER 4: FINDINGS

### 4.1 Performance Management System

#### 4.1.1 Overall improvement of Performance

##### The Ministry of Environment, Forestry and Tourism

The audit noted an inconsistency in the Key Performance Indicators (KPIs) in the Strategic Plan (SP) in relation to the respective annual plans (See table 3 below). As a result, the audit was unable to determine whether the DWNP achieved its strategic objectives in the approved SP.

The DWNP changed the following KPI in the annual plans during the period under review without amending the SP:

**Table 3: Changes in the KPIs in the annual plans**

Original KPI in SP	Amended KPI in Annual Plans
“Total area burned by veld fire reduced”	<p>In 2019/20 annual plan, the KPI changed to “Percentage of work done in preventing veld fires in Protected Areas (Etosha national park, Kavango and Zambezi regions).”</p> <p>In 2020/21 and 2021/22, the KPI changed to “Percentage of Area burnt by veld fire reduced in Protected Areas.”</p>
“Number of strategic preventive measures put in place”	<p>In 2019/20, the KPI was split in to two KPIs adding “Number of human wildlife conflict cases/incidents reported and Number of strategic preventive measures put in place”.</p> <p>In 2020/21 and 2021/22 the KPI remained “Number of strategic preventive measures.”</p>

*Source: The MEFT SP (2017/18-2021/22) and annual plans for 2019/20-2021/22*

### **Comments from the Ministry of Environment, Forestry and Tourism:**

*“KPI: Changed from “Percentage of work done in preventing veld fires” to Percentage of area burned by veld fire reduced in PA’s- KPI changed in consultation with DPTS and OPM to ensure more effective reporting.*

*Removed KPI “number of Human Wildlife Conflict cases/incidents reported”- reason: the number of cases reported is not indicative of the successes of the mitigation measures implemented.*

*Percentage of progress made in repealing applicable regulations of the Nature Conservation Ordinance Act (4 of 1975)- KPI achieved in 2019/2020 and thus removed.*

*Percentage of progress made in the development and implementation of Waste Management Guidelines for National Parks- achieved in 2020/2021 and thus removed.*

*Number of Multiple Land Use Plans and Guidelines for Zonation of National Parks developed- KIP achieved in 2019/2020 and thus removed.*

*Percentage of progress made in the development of the Waste Management Plan for National Parks- SWM addressed in National Solid Waste Management Plan and thus removed.*

*Number of Park Management Plans, wildlife Action plans and strategies developed, reviewed and implemented- KPI added in 2021/2022 as the reviews of PA Management Plans to take place, activity still ongoing.”*

### **Response from the Office of the Auditor-General**

*No evidence was provided regarding KPIs changed in consultation with DPTS and OPM and the audit did not receive the revised Strategic Plan.*

#### **4.1.2 Budget Performance in Relation to Key Strategic Outputs**

The audit found that medium and long-term budgets of the Directorate of Wildlife and National Parks (DWNP) are not informed by and aligned to Strategic Plans, as indicated below:

The audit found that annual plans were not fully consistent with the availability of appropriate funds. The DWNP did not plan adequately as documentary evidence revealed that the DWNP required additional virements of N\$ 17 826 578, N\$ 5 244 767, and N\$ 2 662 330 to fund their operations in the 2019/20, 2020/21, and 2021/22 financial years, respectively.

However, despite receiving the above mentioned additional virements, documentary reviews revealed that during the 2019/20 and 2020/21 financial years, the DWNP recorded an under expenditure of N\$ 2 607 591.82 and N\$ 770 878.22 respectively. Even though, they did not fully execute planned activities as indicated in section 4.1.2.1 of the audit report. Whilst, for the 2021/22 financial year, they reported an over expenditure of N\$ 4 231 783.58 to pay subsistence and traveling allowance, and overtime for Wildlife Protection Services.

**Comments from the Ministry of Environment, Forestry and Tourism:**

*“DWNP not in agreement. The over and under expenditure in 2019,2020,2021 and 2022 is due to the late processing of invoices for payment. Treasury does allow deviation between 1 - 2% of the budget due to late funds releases.*

*The DWNP budget for the past years been categorised by: 90% directed towards personnel related expenditure and 10% towards all other operational expenditures due to the overall limited funding available. DWNP as such approach both the Game Product Trust Fund and external donors to support its operations “*

**Response from the Office of the Auditor-General**

*The Treasury does not necessarily allow deviation between 1-2% of the budget due to late fund releases. According to the State Finance Act (Act 31 of 1991) “Every Accounting officer shall sign such appropriation account and return it together with explanations of the causes of any variation in excess of two percent...” The finding of the OAG is related to DWNP having an under expenditure even though they did not fully execute planned activities.*

**4.1.2.1 Control the course of expenditure**

The audit found that DWNP did not fully utilize budgets for the Maintenance and Acquisition of Operational equipment, machinery and plants for the period under review. As indicated in the tables below, a total amount of N\$ 886 006.09 was unspent.

**Table 4: Maintenance and Acquisition of Operational equipment, machinery and plants expenditure**

<b>Financial Years</b>	<b>Budget Expenditure N\$</b>	<b>Actual Expenditure N\$</b>	<b>Budget Variance N\$</b>	<b>% Unspent Budget</b>
<b>2019/20</b>	1 750 763.00	1 524 195.00	226 568.00	12%
<b>2020/21</b>	2 383 630.00	2 089 394.21	294 235.79	12%
<b>2021/22</b>	943 905.00	578 702.70	365 201.30	39%
<b>Total</b>	<b>5 078 298.00</b>	<b>4 192 291.91</b>	<b>886 006.09</b>	<b>17%</b>

*Source: MEFT's expenditure reports 2019/20 to 2021/22*

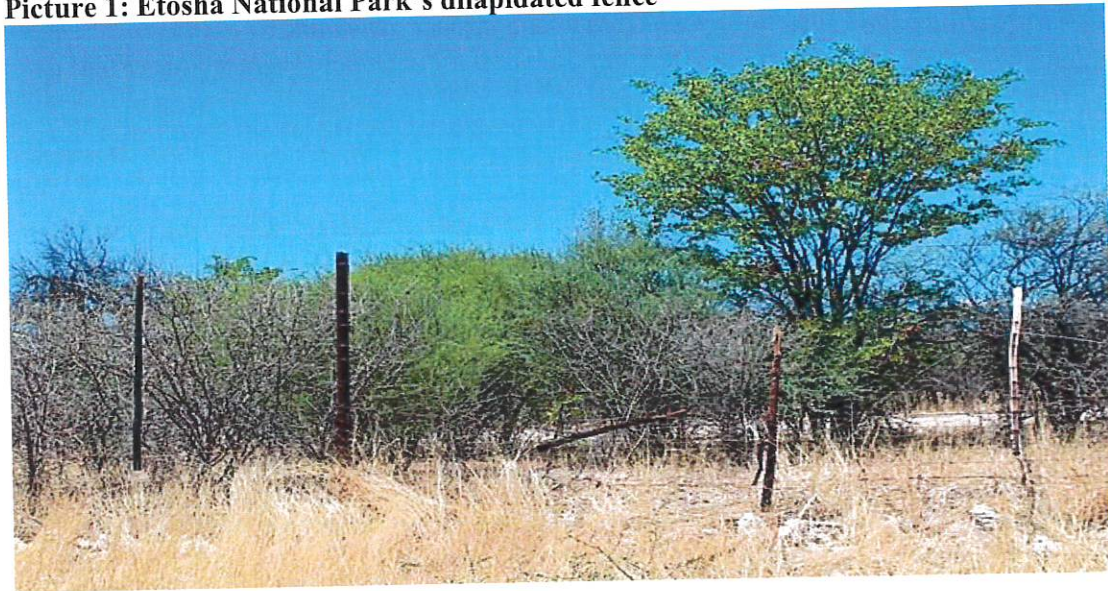
The table above shows an increase in the percentage of the maintenance budget not executed from 12% in 2019/20 and 2020/21 to 39% in 2021/22.

Despite the above under expenditures, physical observations and interviews revealed the following:

- Anti-poaching units in Etosha and Bwabwata National Parks are sleeping in dilapidated houses;

- Etosha National park was operating without any functional grader to maintain roads and firebreaks;
- The fence of the Etosha National parks was dilapidated (see picture 1 below); and
- Not all water points had water for wildlife; and the tourist's roads were in a poor state at the time of the audit.

**Picture 1: Etosha National Park's dilapidated fence**



*Source: OAG own Picture (Wednesday, 9 November 2022, 1:59:24 pm)*

#### **Comments from the Ministry of Environment, Forestry and Tourism**

*No comments were provided regarding to the Control of the course of expenditure.*

#### **4.1.3 The Namibian Police**

The Anti-Poaching Unit under the Department of Police did not provide evidence of how the total expenditure of N\$ 5 554 735 (See table 5 below) was spent on each key output/activity relating to the anti-poaching operations for the 2019/20, 2020/21 and 2021/22 financial years within the Etosha and Bwabwata National Parks.

**Table 5: Total expenditure per National Park**

<b>Financial Years</b>	<b>Etosha National Park N\$</b>	<b>Bwabwata National Park N\$</b>	<b>Total N\$</b>
<b>2019/20</b>	3 053 612	1 854 569	<b>4 908 181</b>
<b>2020/21</b>	245 765	373 933	<b>619 698</b>
<b>2021/22</b>	-	26 856	<b>26 856</b>
<b>Total</b>	<b>3 299 377</b>	<b>2 255 358</b>	<b>5 554 735</b>

*Source: Records of the Anti-Poaching Division*

The auditors could not measure and verify the percentage of funds used for each key output/activity related to the anti-poaching operations within the Etosha and Bwabwata National Parks and whether the funds were used for the intended purpose. This is because the anti-poaching operation does not have a separate budget from the Protected Resources Division.

#### **Comments from NAMPOL**

*No comments were provided regarding to the Budget Performance for the National Parks.*

#### **4.2 Park Entrance**

##### **4.2.1 Searching for Fire-Arms**

The audit could not assess whether the DWNP and the NAMPOL ensured that no person took an unsealed fire-arm in the visited national parks during the period under review. Records of incoming and outgoing vehicles reviewed at the Von Lindique gate in Etosha National Park indicated that between 21<sup>st</sup> April 2021 to 6<sup>th</sup> of November 2022, 219 (73%) out of 300 vehicles that passed through the gate were not searched for fire-arms. Only 81 (27%) out of 300 vehicles were searched.

In addition, the Bwabwata and Waterberg Plateau National Parks did not provide records indicating that people that entered the Parks during the period under review were searched for fire-arms.

As a result, wildlife within national parks are not adequately protected from poaching, because visitors can bring firearms into the parks and engage in poaching activities.

#### **Comments from the Ministry of Environment, Forestry and Tourism:**

*“The importance of vehicle searches is important and DWNP will implore this to all staff.*

*However, only random checks are possible. It may not always be physically feasible to search all vehicles entering the PA’s especially in the tourist high season, however, vehicle searches should be increased including searches of official vehicles.*

*DWNP in agreement. Gate entry registers are kept at all PA's, record-keeping needs to be improved in terms of vehicle searches."*

### **Comments from NAMPOL**

*The search of vehicles is done randomly to prevent delay of tourists to reach their destination on time. Firearms found with drivers/passengers are seized and kept under police custody for safekeeping and collected by the owners upon exit.*

### **4.3 Donations to the State**

Documents reviewed indicated that the DWNP did not implement the Internal Audit Report's recommendations of July 2019 as indicated below:

- DWNP did not ensure that Rundu Regional Office, Central Region and Etosha maintain a list of all assets donated for audit purposes.

Failure to maintain a register/list of all donations received raises the risk of fraud and corruption, as given products may be stolen or misappropriated.

### **Comments from the Ministry of Environment, Forestry and Tourism:**

*"A register of all paid invoices to be kept at each regional office."*

### **4.4 Allocation/distribution of equipment and ammunition**

#### **4.4.1 Patrol and communication equipment**

The audit found that the Directorate of Wildlife and Park Management (DWPM) under the Department of Wildlife and National Parks (DWNP) within the Ministry of Environment, Forestry and Tourism did not develop a standard operating procedure to specify what appropriate and sufficient patrol and communication equipment should be allocated to each fly camp to conduct patrols in the national parks. Therefore, the audit could not determine whether the patrol and communication equipment at the visited camps were sufficient or not.

Physical observations further revealed that the patrol and communication equipment were inconsistently available/distributed to the respective camps. At the time of the audit, the audit observed that the distributions of patrol and communication equipment for the NAMPOL deployed members at the thirteen (13) visited camps within the two national parks were as follows:

- The 46% visited camps were provided with binoculars<sup>4</sup>;
- 54% had Motorola radios<sup>5</sup>;

<sup>4</sup> Omega South, Borica, Delta, Ngwesa, Mukwanyati and Mbali

<sup>5</sup> Ngwesa, Mukwanyati, Acacia, Casa Blanca, Auib, Tarantaal and Pinpoint

- 23% had first aid kit<sup>6</sup>;
- 8% was provided with a long range radio<sup>7</sup>;
- 15% had cyber trackers<sup>8</sup>;
- 8% had a compass<sup>9</sup>;
- 23% of the camps were provided with the GPS<sup>10</sup>; and
- At all the thirteen (100%) visited camps the NAMPOL deployed members were not provided with bullet proofs vests (See Appendix VI).

Furthermore, the audit observed that there were no patrol and communication equipment in the storerooms and no evidence was provided to show that the Regional Storerooms ordered patrol and communication equipment for the deployed members within the Etosha and Bwabwata National Parks during the period under review, only torches were found in the storerooms at the respective National Parks. See pictures below:

**Picture 2: The torches found in the storerooms**



*Source: OAG own Picture (Tuesday, 1 November 2022, 12:06:40 pm and Thursday, 17 November 2022, 3:02:30 pm)*

Additionally, at the time of the audit interviews revealed that the silver and bronze commanders in both National Parks were not provided with airtime as required in the Operational Order of year 2021/2022. As a result, incidents at fly-camps may not be reported in time for necessary action to be taken.

Lack of patrol and communication equipment might limit the deployed members' capacity to respond to poaching incidents and successfully safeguard wildlife.

<sup>6</sup> Delta, Mukwanyati and Acacia

<sup>7</sup> Ngwesa

<sup>8</sup> Acacia and Casa Blanca

<sup>9</sup> Delta

<sup>10</sup> Acacia, Casa Blanca and Auib

### **Comments from the Ministry of Environment, Forestry and Tourism**

*“DWNP not in agreement. DWNP has a list of equipment sets distributed to each field staff member. Needs assessments are conducted in terms of equipment, and procurement and distribution of equipment is done accordingly by MEFT. Funding is sourced to construct permanent base camps will be constructed in Etosha, North west and North East from July 2024 to August 2025.”*

### **Response from the Office of the Auditor-General**

*The DWNP provided a list of equipment provided to the Intelligent Unit and not the anti-poaching Units deployed at fly camps within the visited National Parks; and store and issue vouchers. Thus, the audit could not assess whether the patrol and communication equipment at the visited camps were sufficient or not, as no evidence was provided.*

### **Comments from NAMPOL**

*“NAMPOL provide Satellite Phone to Gold /Silver Commanders in the operational areas to use where there is no MTC Network coverage. NAMPOL Senior Officers who are mostly serving Gold/Silver Commanders are provided with official cell phones and airtime. MEFT provide handheld and car radios to NAMPOL as there are Radio Antennas installed in the National Parks for MEFT).”*

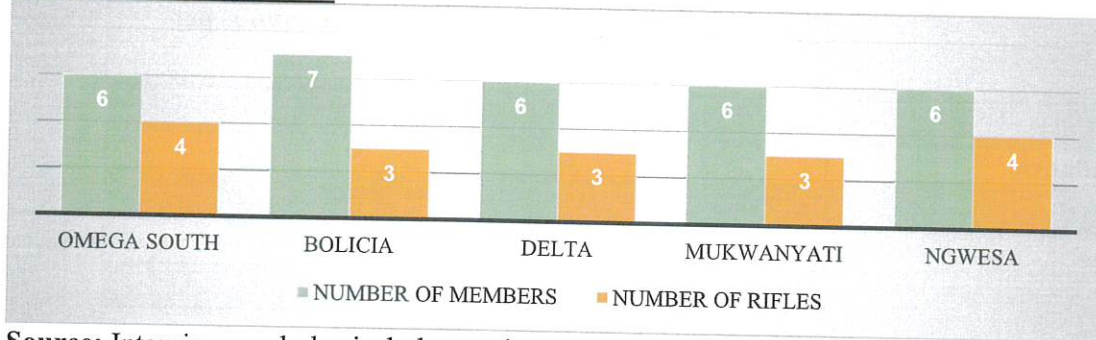
### **Response from the Office of the Auditor-General**

*The audit acknowledges the receipt of evidence of an official phone for the Gold/Silver Commander. However, at the time of the audit, the interviews conducted with the Silver and Bronze Commanders revealed that they did not receive official phones or credit during the time under review. In addition, no official phones were observed for the Silver and Bronze Commanders at the time of the audit. Moreover, the Handing and Taking Over Certificate relating to phone evidence provided was not provided during the audit to substantiate whether or not the phones were received by the officials.*

#### **4.4.2 Allocation of rifles to NAMPOL members**

Interviews and physical observations conducted revealed that, with the exception of the Etosha National Park, not all NAMPOL members at all the visited camps in the Bwabwata National Park were provided with rifles as illustrated in the graph below:

**Graph 1: Distribution of rifles to Nampol members at the visited camps within the Bwabwata National Park**



**Source:** Interviews and physical observations

The audit found that rifles assigned to the visited national parks by NAMPOL are insufficient for all deployed members, and deployed members do not bring rifles from their various regions as required by call-up instructions in accordance with Chapter 2 J. 4. (1) of the Operational Manual of the Namibian Police Force which states that, "...the Head of the Directorate/Division or Regional Commander may in cases, issue a special written authority for a member to keep a pistol or rifle for a defined period in his or her position."

This can limit deployed members' capacity to respond to poaching incidents and successfully safeguard wildlife.

#### **4.4.3 Allocation of ammunitions to Wildlife Protection Services under the DWNP**

The audit noted that the DWNP did not have guidelines for the adequate allocation and control of ammunition issued to deployed members of the WPS.

Interviews and physical observations conducted at the time of the audit, revealed that the WPS members might not have sufficient ammunition at the time of the audit. This can handicap the anti-poaching team to effectively respond to poachers. See the table below for the number of ammunition allocated per deployed member:

**Table 6: Ammunition provided to deployed members of the WPS**

Camp	Number of deployed members	Number of rounds per member
Acacia	1	12
Casa Blanca	1	6
Eindepal	1	No Firearm
Nova	2	8
	1	6
	2	0
Onyoka	All the firearms are kept at the office	
Susiwe	They were just provided with ammunitions in October 2022	

Source: Interviews conducted with WPS members

Furthermore, documents reviewed at the time of the audit revealed that the DWNP does not have adequate controls in place to ensure accountability for the allocation and utilization of ammunition. The Ammunitions Stock Control Counter Book indicated that ammunition were issued 109 times to members, however, 21 entries indicated that the receiving and the issuing officer did not sign to acknowledge the issuing and receipt of these ammunitions.

Inadequate control may lead to theft and the improper use of ammunitions, which can result in the parks not being managed in an economic, efficient and effective manner.

#### **Comments from the Ministry of Environment, Forestry and Tourism**

*“DWNP in agreement. DWNP has a Policy Guideline and Directives on the use of fire arms and ammunition. However, improvement is required. Weapons and ammunition registers are kept at all park stations for issuing/returning of weapons and ammunition.”*

#### **4.5 Handing and taking over of equipment by NAMPOL members**

At the time of the audit, the outgoing and incoming zone commanders for the anti-poaching operation in the Etosha and Bwabwata National Parks were not fully complying with the handing and taking over of equipment<sup>11</sup> as per Treasury Instruction KA 1204.

NAMPOL did not provide consistent records with regard to the handing and taking-over certificates. However, from 2 (8.3%) out of 24 certificates submitted for the period under review, the audit noted that the handing and taking-over certificate for the Eastern Zone, Etosha National Park was signed by the outgoing zone commander but not by the incoming zone commander as required and no equipment were listed. Whereas, in the Bwabwata National

<sup>11</sup> Stationary, Torches, communication devices, weapons, solar panels and water tanks.

Park equipment were listed and verified and the handing and taking-over certificate was signed by both the in-coming and out-going zone commanders as required.

Furthermore, analysed documentation and physical observations conducted revealed surplus and deficiencies on the listed equipment at 3 (23%) out of 13<sup>12</sup> camps within the two visited National Parks. This is explained as follows:

- At the time of the audit, the audit found that, one metal torch (S/NO. DL4015290156) was not listed on the equipment list whereas, two metal torches (S/NO. DL304243992 & NAMPOL Torch W/O) were listed, but could not be verified during the observations at Ombika within the Etosha National Park;
- Also, the auditors observed eighteen rounds of ammunition<sup>13</sup> for a 9mm pistol at Ombika. However, they were not recorded in the Occurrence Book;
- Furthermore, the listed equipment for the Bwabwata National Park indicated that Nakatwa camp had one 400-liter water tank, but upon verification, nothing was found; and
- The audit also observed two solar panels at Delta camp in the Bwabwata National Park. However, the inventory list indicated only one.

As a result, a lack of recording and verification of equipment and items may increase the possibility of theft, leaving the operation with insufficient equipment to conduct patrols within the visited National Parks.

#### **Comments from NAMPOL**

*"During the period under review, the process of handing and taking over were recorded in the Police Occurrence Books (OBs), Pol 551 provided at each patrol camp and at the operational Headquarters (Okaukuejo-Ombika, Palmwag, and Omega 1 Police Station). Of the current, the handing and taking over certificates are compiled and acknowledged by the incoming and outgoing commanders."*

#### **Response from the Office of the Auditor-General**

*The evidence provided by NAMPOL regarding handing over and taking over of equipment is not within the period under review (March 2017 and August 2024).*

### **4.6 Provision of Uniforms**

#### **4.6.1 WPS**

The audit team found that the DWNP did not provide sufficient uniforms to the WPS (part of the anti-poaching units) deployed in the visited national parks. Interviews and physical observations conducted at the time of the audit revealed that:

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<sup>12</sup> 10 (77%) out of 13 visited camps complied with the handing and taking over of equipment as per the Treasury Instruction K A 1204.

<sup>13</sup> No rounds of ammunition were observed and listed at the Bwabwata National Park.

- At 3<sup>14</sup> (50%) out of 6 visited camps, the WPS members were not issued with prescribed uniforms and boots; and
- At 3<sup>15</sup>(50%) out of 6 visited camps, WPS members were provided with field uniform and boots however they are not replaced yearly as per the Internal Policy on Provision and Wearing of Uniform and Protective Clothing for Staff Members and Officials of the MEFT at Buffalo in Bwabwata National Park,. See Pictures below:

**Picture 3: Worn out uniforms and boots**



Source: OAG own Picture (Tuesday, 29 November 2022, 2:31:37 pm)

The DWNP did not provide evidence that they prioritized purchasing of uniforms for the WPS officials that did not have uniforms.

A shortage and worn-out uniforms may limit WPS members' to effectively execute their duties and the management of parks.

#### **Comments from the Ministry of Environment, Forestry and Tourism**

*“DWNP is in agreement. DWNP has a Policy on Uniform and Protective Clothing. New uniform was procured for Parks and WPS staff during 2021 and DWNP is in the process of procuring the next batch of uniforms (new uniform to arrive and distributed from April 2024).”*

#### **4.6.2 NAMPOL**

Interviews, documentary reviews and physical observations conducted revealed that at 10 (77%) out of 13 camps in the Bwabwata and Etosha National Parks, deployed members were not dressed in the prescribed Nampol uniform (Special Field Force Camouflage and Blue Uniform.). However, the audit could not verify whether the Regional Offices requested all the prescribed uniforms for the members from the Central Depot, because no requisitions and

<sup>14</sup> Acacia, Eindepal and Casa Blanca in Etosha National Park

<sup>15</sup> Nova, Susiwe and Onyoka in Bwabwata and Waterberg Plateau National Park

issued and received vouchers on camouflages, blue uniform, jerseys and winter jackets were provided for the period under review from all the regions visited.

Documentary reviews further revealed that, for the 2021/22 financial year the Central Depot Storeroom could not fully provide items as requested from the Regional Offices because items such as boots and socks were not available in stock. Moreover, the audit could not verify whether the received items for the 2019/20 financial year were issued as requested because at the time of the audit, the requisition forms were not provided. No documentary evidence was provided for the 2020/21 financial year.

Insufficient and inappropriate uniforms, such as boots and rain coats hinder NAMPOL members to adequately carry-out their daily patrol operational activities and as a result, might hamper the effectiveness and efficiency of the anti-poaching patrol operations.

#### **Comments from NAMPOL**

*“The procedure is that, the issuance of uniform to police officers deployed at Anti-Poaching Operations is done in the regions by the Police Regional Stores for record purposes.”*

#### **4.7 Transport**

Documents reviewed and physical observations conducted at the time of the audit revealed that 19 (56%) out of 34 suitable<sup>16</sup> vehicles allocated by the MEFT for wildlife protection purposes to the respective regions were grounded due to mechanical problems. See table 7 below:

**Table 7: Grounded vehicles per Regional office visited**

<b>Regional Office</b>	<b>Grounded Vehicles</b>	<b>Allocated Vehicles</b>
<b>Katima-Mulilo</b>	7 (88%)	8
<b>Etosha NP</b>	8 (44%)	18
<b>Rundu</b>	2 (50%)	4
<b>Waterberg</b>	2 (50%)	4
<b>Totals</b>	<b>19 (56%)</b>	<b>34</b>

*Source: Interviews & Observations conducted; and a list of vehicles*

As a result, deployed members in Etosha and Bwabwata National parks only conducted foot patrols covering a distance between 3 and 10 kilometers a day.

Furthermore, the MEFT and Namibian Police (NAMPOL) did not ensure that all NAMPOL commissioned officers were assigned with service vehicles. In Etosha National Park NAMPOL was allocated three vehicles, however, at the time of the audit only two were functional, stationed at Otjovasandu and Ombika (used for administration).

<sup>16</sup> Toyota Land Cruisers and GD6 (4x4)

According to the occurrence books reviewed at the time of the visit, the commissioned officers (supervisors) did not regularly visit the camping sites to ensure that the members conduct patrols or to verify information provided in monthly reports. This can further result in poachers entering the national parks undetected.

In Bwabwata National Park, NAMPOL only had one vehicle stationed at Omega 1 base camp. However, this vehicle was also used to deliver food rations to the members at camping sites.

Physical observation and interviews conducted at the time of the audit revealed that, the MEFT and the NAMPOL did not prioritize the timely repair of operational vehicles and drivers were not trained on how to operate 4X4 vehicles. (See pictures below)

**Picture 4: Operational vehicles not repaired in Etosha and Rundu Police Station**



Source: OAG own Picture (Tuesday, 1 November 2022, 9:40:26 am) (Thursday, 24 November 2022, 11:15:27 am)

Lack of 4X4 vehicle driver training may result in breakdown of functional vehicles, leaving the whole operation with a shortage of vehicles and the MEFT and NAMPOL with a huge cost to repair the vehicles. This will impact the efficient, effective and economic management of wildlife and parks.

#### **Comments from the Ministry of Environment, Forestry and Tourism**

*“DWNP is in agreement. Our fleet is very old and mechanical problems occur frequently, due to the terrain our operations are conducted. MEFT requested Ministry of Finance for an additional budget to procure additional vehicles. Additional 21 vehicles were ordered through external support.*

*DWNP is in agreement. MEFT procured 21 new vehicles and delivery is expected from May 2024. MEFT received N\$13 million to procure additional vehicles in 2024/2025 financial year.*

*4x4 driver training offered in August 2020 for coastal Parks, and again in September 2022 for NW and ENP WPS.”*

### **Response from the Office of the Auditor-General**

*The training programme provided is not within the period under review and it does not include members from the Namibian Defence Force and the Namibian Police that also make use of the MEFT vehicle for operations within the visited National Parks.*

### **Comments from NAMPOL**

*NAMPOL provide available vehicles to Anti-Poaching Operations since 2013 despite no budget provision made.*

### **Response from the Office of the Auditor-General**

*The audit acknowledge the receipt of the vehicles provided by NAMPOL to the operations, however, an interviews with the Gold Commander and documents reviewed, revealed that at the time of the audit, 5 out of the 7 vehicles provided for Etosha anti-poaching operations were grounded.*

## **4.8 Anti-Poaching Unit Accommodation**

The audit team found that the DWNP did not ensure that members of the Anti-poaching team in the visited national parks were provided with appropriate housing and basic services (Vehicle Carport, Kitchen with recreation area, Security fence (2.4 m), Electricity (PV) and genset, water supply (borehole), wastewater system, storage container, office container, accommodation container and solid waste disposal). See paragraph 3.1.6.8 of the audit report.

Document reviews indicated that, the MEFT spent N\$ 28 623 944.00 on construction of regional houses during the period under review. However, these funds were not used to construct houses for the anti-poaching unit.. See the table below:

**Table 8: Budget and Actual expenditure for Construction of Regional Houses and Offices**

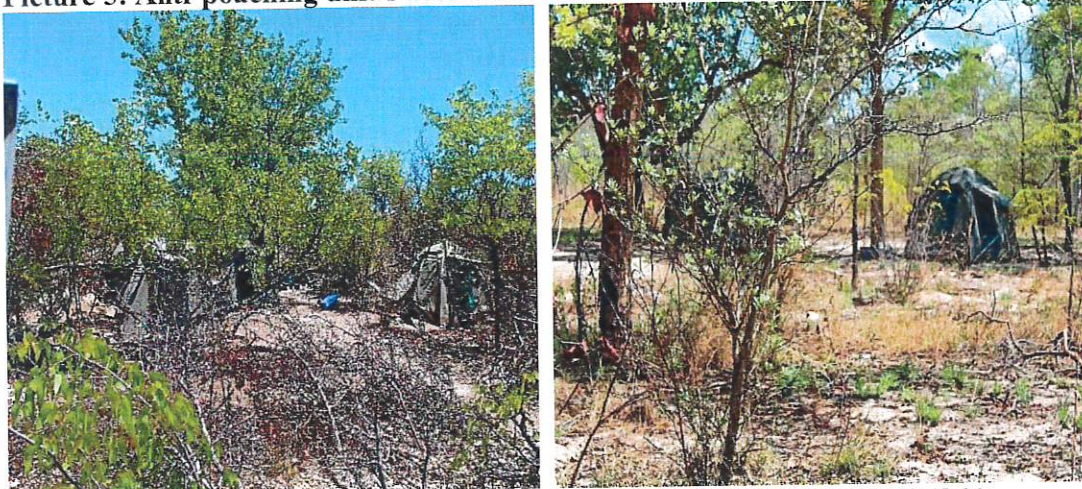
<b>Financial year</b>	<b>Budgeted Expenditure N\$</b>	<b>Actual Expenditure N\$</b>	<b>Budget Variance N\$</b>	<b>% Spent Budget</b>
<b>2019/20</b>	12 201 250	11 599 666.00	601 584.00	95%
<b>2020/21</b>	20 447 000	11 446 366.78	9 000 633.22	56%
<b>2021/22</b>	6 025 100	5 577 911.57	447 188.43	93%
<b>Total</b>	<b>38 673 350</b>	<b>28 623 944.35</b>	<b>10 049 406.65</b>	<b>81%</b>

*Source: MEFT's expenditure reports 2019/20 to 2021/22*

Physical observation conducted at the time of the audit revealed that the anti-poaching unit members accommodated at 14 (73.6%) out of 19 visited camps were not provided with

appropriate housing with basic services (electricity, sewage disposal, solid waste disposal and potable water). See pictures below and also section 4.11.2 of this report:

**Picture 5: Anti-poaching unit's accommodation in Etosha and Bwabwata NPs**



Source: OAG own Picture (Wednesday, 9 November 2022, 11:45:16 am and Wednesday, 16 November 2022, 9:58:11 am)

It was observed that members were accommodated in dilapidated tents and houses in the Etosha and Bwabwata National Parks without ablution facilities. At 8 (42.1%) out of 19 visited camps, members practiced open defecation in these national parks.

As a result, the deployed members are exposed to an unhygienic environment, this could affect employee satisfaction which might lead to a decrease in commitment, thereby causing a lack of motivation, moral and finally productivity.

**Comments from the Ministry of Environment, Forestry and Tourism**

*“DWNP is in agreement. Funding sourced and construction of base camps in ENP, North West and North East to commence in July 2024 to August 2025.”*

**4.9 Patrol and Monitoring Activities**

**4.9.1 The MEFT**

The DWNP did not provide sufficient and appropriate evidence that the members of WPS conducted regular monitoring activities. The following issues were observed:

- Occurrence books reviewed at the visited camps revealed that the WPS supervisors did not record their visits, which is an indication that they did not ensure that deployed members conduct regular monitoring activities;
- The Cyber tracking system that was procured to track the movements of patrols to enhance the monitoring activities, was not utilized in the two visited national parks with the

exception of Waterberg Plateau National Park, making it difficult for supervisors to verify whether monitoring activities took place;

- Out of the three visited national parks, only Waterberg Plateau National Park submitted requested monthly monitoring reports; and
- One WPS official deployed at Eindepal fly camp was above 55 years old and not physically fit to conduct foot patrols.

The inadequate monitoring of the anti-poaching unit lead to ineffective patrols which may result in high poaching incidents as indicted in the statistics provided. See table 9 below.

The MEFT provided inconsistent statistics on the number of rhinos and elephants poached as indicated in the Ministerial press release of 30 January 2023, Ministerial annual reports (2019/20, 2020/21 & 2021/22), the National Integrated Wildlife Crime Database, the Combatting Wildlife Crime in Namibia Annual Reports (2019 to 2021) and the Statistics provided as part of the comments to the report. See the table 9 below:

**Table 9: Numbers of Rhinos and Elephants poached**

Financial Year	Species	MEFT Press Release	METF Annual Reports	The National Integrated wildlife Crime Database	Combatting Wildlife Crime in Namibia Annual Report	Statistics provided by the DWNP as part of its comments to the report
2019	Rhinos	61	56	54	45	61
	Elephants	13	13	13	12	13
2020	Rhinos	43	40	33	31	48
	Elephants	12	12	12	11	12
2021	Rhinos	45	40	14	*	53
	Elephants	10	8	4	*	10
2022	Rhinos	87	*	*	*	92
	Elephants	4	*	*	*	8

Source: various reports submitted by the MEFT

\* Statistics not provided

Although, the MEFT provided inconsistent statistics, the number of Rhinos poached during the period under review remains high. 92 rhinos were poached in 2022, with 46 rhinos poached in Etosha National Park where the anti-poaching units were deployed. Therefore, this can result in the extinction of rhinos and elephants within the visited national parks.

### **Comments from the Ministry of Environment, Forestry and Tourism**

*“DWNP is in agreement. The SMART system is being implemented in most Protected Areas by now, including ENP, WPP and BNP, both by Parks and WPS staff.”*

#### 4.9.2 NAMPOL

Reviews of the patrol operational activities undertaken by the Nampol deployed members at the Etosha National Park during the 2019/2020 and 2020/2021 financial years revealed that, there was a substantial decrease in the number of patrol activities undertaken (Bwabwata National Park did not provide documentary evidence). However, at the time of the audit, the statistics for the 2021/2022 financial year was not provided. See table below:

**Table 10: Summary of the patrol operational activities**

Activities	Financial year 2019/2020	Financial year 2020/2021	Percentage difference between 2019/20 & 2020/21
Foot patrols	2 355	807	66%
Vehicle patrols	1 098	412	62%
Road Blocks conducted	242	133	45%
Ambushes	97	12	88%
360°around water points	276	107	61%
Water point inspections	791	148	81%
Community Awareness	7	1	86%
<b>Average</b>			<b>67%</b>

Source: Nampol records YESA Ongava Etosha National Park

Table 10 shows the extensive decrease in the number of patrol activities undertaken between the 2019/2020 and 2020/2021 financial years, with an average decrease of 67%. This may have contributed to the high number of poaching incidents illustrated in Table 11, paragraph 4.9.1, and the effectiveness of the patrol activities.

#### 4.10 The Deployment of Namibian Police Members

##### 4.10.1 Nomination of NAMPOL members

Analysed documentation and interviews conducted revealed that the Office of the Regional Commanders under the Department of Police did not fully conform to the selection criteria as per the deployment directive (dated 20 August 2021) by the Office of the Inspector-General when nominating members. The following were found:

- Documentary reviews revealed that during the period November 2020 and September 2021, 8 (3%) out of 249 of the deployed members were above the age of 55 years which contradicts the deployment directive;
- The audit could however not conduct a thorough age analysis of all the deployed officials during the financial years under review (2019/20; 2020/21 and 2021/22)

- because the evidence provided did not include the identification or the employee numbers of the nominated members; and
- Interviews conducted revealed that not all the NAMPOL deployed members were qualified to handle firearms. The audit could however not verify whether strict consideration on extremely good fire-arm handling was considered because there was no indication on the Pol 202 Appraisal list related to indicating the fire-arm handling competencies of the deployed NAMPOL members.

Deployment of members above the age of 55 years might reduce productivity and the achievement and quality of work as they might not be fit enough to walk long distances when conducting foot patrols which is mostly undertaken in the visited national parks.

Furthermore, members handling firearms without being declared qualified to safely handle firearms could threaten the safety of members and others during the operation, risking the effective and efficient management of National Parks.

#### **Comments from NAMPOL**

*“The Office of the Inspector General of Police has been directing Regional Commanders not select members to anti-poaching operations who are habitual regulation 15 offenders and those are older than 55 years old.”*

#### **Response from the Office of the Auditor-General**

*The Regional commanders did not comply with the Office of the Inspector General of Police directives in relation to deployment of members above the age of 55 years.*

#### **4.10.2 Briefing of the NAMPOL deployed members**

Reviewed documentation and interviews conducted revealed that the Office of the Inspector-General ensured that the deployed police members are briefed on the objectives of the anti-poaching operations before commencing with the operation and debriefed them after completion of each anti-poaching operation.

However, at the time of the audit interviews revealed that NAMPOL members who were deployed for a month and 21 days at 2<sup>17</sup> (13%) of the 16 visited camps within Bwabwata and Etosha National Parks were not briefed by MEFT on wildlife behaviour; geographical area of operation and park management upon commencement of duties.

As a result, deployed members may not patrol all hot places in the area, and their safety may be jeopardised because they are not instructed on wildlife behaviour.

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<sup>17</sup> Delta & Bolicia

### **Comments from the Ministry of Environment, Forestry and Tourism**

*“All new NAMPOL and NDF groups receive an orientation session from MEFT.”*

### **Comments from NAMPOL**

*“The Inspector General of Police administer or delegate senior officers to administer the brief and debriefing of the incoming and debrief outgoing teams (members). Invitations are extended to stakeholder O/M/A/S (MEFT, NCIS and NDF) to attend the briefing and debriefing sessions.*

*The NAMPOL provide induction on crime scene management whilst MEFT provide induction on wildlife behaviours to the incoming teams.”*

### **Response from the Office of the Auditor-General**

*The evidence collected at the time of the audit revealed that not all deployed members of NAMPOL received orientation sessions from MEFT before assumption of duties in the visited National Parks.*

#### **4.10.3 Supply of rations to the deployed NAMPOL members**

The audit could not verify whether all food rations provided by the MEFT were distributed to the NAMPOL members deployed in the Etosha and Bwabwata National Parks. Documentary reviews and interviews conducted revealed that NAMPOL deployed members at 10 (77%) of the 13 visited camps, were not provided with the food distribution lists upon delivery to verify the food received.

Furthermore, analysed data revealed that, the Bwabwata and Etosha National Parks were issued with 1858 boxes of dry ration packs to the value of N\$ 244 752.50 for the anti-poaching operations from the NAMPOL Central Depot for the 2019/20, 2020/21 and 2021/22 financial years. See table 11 below:

**Table 11: Dry ration packs issued to Bwabwata and Etosha National Parks**

<b>Financial Year</b>	<b>Bwabwata NP</b>	<b>Etosha NP</b>
<b>2019/20</b>	100	0
<b>2020/21</b>	670	808
<b>2021/22</b>	0	280
<b>Total</b>	<b>770</b>	<b>1088</b>

*Source: NAMPOL Store Issue and Receipt Vouchers*

The audit could not verify whether the receiving units received all issued ration packs because:

- In the 2021/2022 financial year, records at the NAMPOL Central Depot indicate that Etosha National Park was provided with 280 boxes whilst records at Oshikoto Regional Store indicates that 656 boxes were received during the same financial year and 460

boxes were issued to the Gold Commander, Namutoni, Ombika, Okaukuejo and Palmwag;

- In the 2020/21 financial year, Etosha National Park was provided with 102 boxes; however, the Oshikoto Regional Store did not provide records on how they were distributed;
- Oshikoto Regional Store did not provide records for 2019/20 financial year; and
- The audit did not receive distribution records for the Bwabwata National Park (Kavango East Regional Store).

Weaknesses in the internal controls with regard to the verification of items and the quantity against the ration receipt voucher might result in the theft of rations. This may consequently result in deployed members not receiving sufficient meals per day, which could hamper the effectiveness of the anti-poaching operations.

#### **Comments from NAMPOL**

*“NAMPOL use store issue and receipt voucher forms for food distribution to all Operational Areas / Zone and Patrol camps in the Parks. These store issues and receipt vouchers are acknowledged by the recipient and are returned to operational Headquarters for record. The quantity of ration packs received are entered into the counter books and distribution record live in the counter books. The supply supplied by MEFT record are kept in the files at the Park by Police Commanders.”*

#### **Response from the Office of the Auditor-General**

*The evidence provided is not within the period under review and it does not indicate at which camp the ration packs were distributed, thus, the audit could not verify whether all food rations provided by the MEFT were distributed to the NAMPOL members deployed at the respective camps.*

#### **4.10.4 Allowances paid to members**

The audit found that the Anti-Poaching Unit under the Department of Police did not fully ensure that the members deployed for anti-poaching operation are properly reimbursed as per the Public Service Staff Rule D. III, Compensatory Allowances.

Analysed documentation and interviews conducted at the time of the audit revealed that, the Nampol members deployed in the national parks for the anti-poaching operation claimed Daily Subsistence Allowance (DSA), Rate 3, but they were not served with all three meals per day through-out the operation.

Physical observations revealed that NAMPOL members at 10<sup>18</sup> (77%) of the 13<sup>19</sup> visited camps in the Etosha and Bwabwata National Parks camped in tents, whereas the remaining 3<sup>20</sup> (23%)

<sup>18</sup> Casa Blanca, Tarantaal, Auib, Chudob, Acacia, Mbali, Eindepal, Omega South, Borica and Delta.

<sup>19</sup> Mbali has 3 tents and a house.

<sup>20</sup> Pinpoint, Mukwanyati and Ngwasha.

stayed in dilapidated houses within the parks and not lodging in a formal registered accommodation facility, such as a hotel, guest house, rest-camp, a bed and breakfast as defined in Section 2, Subsection 2.2 of the Public Service Staff Rule D. III (Part I).

Interviews further revealed that there were extensive delays (between three to four months) in the payment of DSA claims for NAMPOL members. However, no evidence was provided at the time of the audit.

As a result, delays in the reimbursement of compensatory allowance to members and harsh camping conditions affect employee satisfaction which might lead to a decrease in commitment, thereby causing a lack of motivation, moral and finally productivity.

#### **Comments from NAMPOL**

*"NAMPOL provide DSA rate 3 hence, MEFT provide accommodation and meal to NAMPOL in the Anti-Poaching Operations."*

#### **Response from the Office of the Auditor-General**

*The accommodation and meals provided to NAMPOL deployed members is not as per the Public Service Staff Rule D. III, Compensatory Allowances.*

### **4.11 Parks Management Plan**

The audit found that not all visited National parks operated with valid Management Plans during the period under review. This is because the DWNP did not provide Management Plans for Etosha National Park and Waterberg Plateau National Park as requested.

As a result, the staff and stakeholders of the MEFT might be working without guidelines on how specific parts of these parks must be developed and managed. The following was found:

#### **4.11.1 Wildfires in National Parks**

The audit noted that Bwabwata and Etosha National Parks encountered 9 and 10 fire incidences respectively during the period under review. Whilst, Waterberg Plateau National Park did not report any fire incident during the same period.

However, the audit could not verify whether the management of Bwabwata and Etosha National Parks prevented the occurrence of extensive wildfires that burn more than 35% of nearby areas as stipulated in the Bwabwata Management Plan for the period 2013/2014 to 2017/2018 within the aforementioned national parks in a season. This is because the parks provided inconsistent data of the total size of areas burned.

The audit noted that the visited parks developed fire management strategies to reduce extensive burns. However, with the exception of Waterberg Plateau National Park, physical observations and documentary reviews revealed that the visited parks did not effectively implement the following fire management strategies:

- Data analyzed revealed that no controlled burning was used to reduce fuel loads <sup>21</sup>in Etosha and Waterberg Plateau National Park during the period under review;
- The Etosha and Bwabwata National Parks did not institute fire breaks near park boundaries at the time of the audit. See picture 6 below:

**Picture 6: Ungraded cut lines in Etosha National Park**



Source: OAG own Picture Wednesday, 9 November 2022, 12:11:12 pm and Wednesday, 9 November 2022, 12:10:25 pm

The audit team found through physical observations and documentary reviews that National Parks did not institute fire breaks due to the following:

- 11 graders allocated to Etosha National Park were grounded due to mechanical problems (See picture 7 below); and
- One operational grader was found at Buffalo in Bwabwata National Park, however, there was no operator.

**Picture 7: Graders grounded due to mechanical problems**



Source: OAG own Picture (Tuesday, 1 November 2022, 9:57:05 am and Tuesday, 1 November 2022, 9:51:23 am)

<sup>21</sup> The total amount of combustible material in a defined space.

Furthermore, the audit noted that it took Etosha National Park on average 5.2 days to put down 4 wildfires incidences during the period under review, burning approximately 780 230 hectares of grazing areas for wildlife, small wildlife and infrastructure.

However, the audit could not determine the average duration it took Bwabwata National Park to put down 5 wildfire incidences that occurred during the period under review whilst the fire burned approximately 2756 hectares in the Bwabwata National Park.

The audit found that the respective National Parks could not effectively control fieldfires due to the following:

- 5 allocated water tankers trucks were grounded;
- 2 allocated water trailers were grounded as they need tyres; and
- At the time of the audit the Etosha National Park only had two operational firefighter trucks which were not sufficient to cover the entire park.

#### **Comments from the Ministry of Environment, Forestry and Tourism**

*“No early burning programme was implemented in PA's due to the severe drought conditions in 2019/2020. In 2020/2021, the fuel load was still very low and only minimal early burning was implemented. During 2021/2022 early burning was implemented in ENP. Unserviceable graders contributed to the high number of ungraded fire breaks.”*

#### **4.11.2 Waste Management**

##### **4.11.2.1 Solid Waste**

The audit found that the DWNP did not manage solid waste in an environmental friendly manner to limit the negative impacts of waste within the visited national parks<sup>22</sup>. Physical observations and interviews conducted at the time of the audit revealed that:

- At 16 (84%) out of 19 camps visited the deployed members burned waste generated, however, the DWNP did not dispose the ash and non-burnable residue at a waste disposal site outside the national parks; and
- Three (3) (16%) out of 19 camps visited kept waste in dustbins until disposal at a waste disposal site at nearest towns.

Furthermore, the deployed members did not give attention to wind conditions as unburned waste was found scattered around the camping sites and not stored in a suitable scavenger and wind proof storage facility. This indicate that the members did not make use of provided dustbins to prevent waste from being distributed by wind, posing a health risk to wildlife in National Parks. See pictures below:

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<sup>22</sup> Etosha National Park, Bwabwata National Park and Waterberg Plateau National Park.

**Picture 8: Waste in Etosha and Bwabwata NPs**



Source: OAG own Picture (Wednesday, 9 November 2022, 9:34:51 am and Wednesday, 16 November 2022, 9:46:22 am)

This can lead to visual pollution (scattered rubbish and smoke from burning waste), reducing the amount of tourists that visit national parks, which benefits the local economy.

Furthermore, waste disposal is hazardous to wildlife and the stability of fragile ecosystems.

#### **Comments from the Ministry of Environment, Forestry and Tourism**

*“National Solid Waste Management Strategy is in place, as well as ENP Solid Waste Management Plan. Solid waste is collected and processed at Ombika Waste station and transported out of the park by Rent-a-Drum.”*

#### **Response from the Office of the Auditor-General**

*Even though there is a Etosha National Park Solid Waste Management Plan, it is not implemented in the national park. The National Solid Waste Management Strategy does not address solid waste management in National Parks.*

#### **4.11.2.2 Ablution Facilities**

At the time of the audit, it was found through physical observations that the DWNP did not put up toilets such as long drop or pit latrine at 5 (26%) out of 19 visited camps upon deploying members of the Anti-Poaching Unit. The interviews conducted with the deployed members revealed that in the absence of the toilets they practice open defecation.

Furthermore, fourteen (14) (74%) out of 19 camps were provided with ablution facilities, of which 5 had pit latrines and 9 septic tanks, however, the following were observed:

- At 4 (80%) of the 5 camps with pit latrines, the toilets were full at the time of the visit, leaving the deployed members practicing open defecation; and

- At 2 (22%) of 9 the camps with septic tanks, the septic tanks were damaged.

**Picture 9: Full pit latrine toilets and damaged septic tank**



Source: OAG own Picture (Thursday, 24 November 2022, 6:35:22 am and Wednesday, 23 November 2022, 1:09:37 pm )

Therefore, underground and fresh water can be contaminated and harm wildlife. Furthermore, leaking or flooding can cause untreated sewage to pollute rivers and other water sources.

#### **Comments from the Ministry of Environment, Forestry and Tourism**

*“The construction of permanent base camp will resolve the issue. In the meantime, MEFT will investigate and make use of the main toilets.”*

#### **Response from the Office of the Auditor-General**

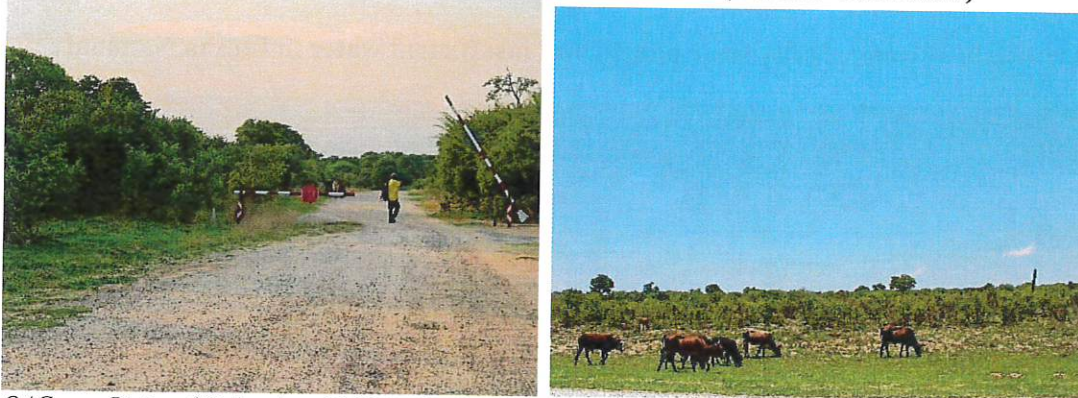
*According to the evidence provided, the DWNP plan to construct three permanent base camps in Etosha and two in Bwabwata National Parks. However, the anti-poaching units are deployed at the fly camps which are between 10 to 30 kilometres from base camps.*

#### **4.11.3 Human wildlife conflicts**

The audit noted that Human Wildlife Conflict (HWC) is integrated in the Bwabwata National Park’s Management Plan. Whereas, Etosha and Waterberg Plateau National Parks operated without approved Management Plans.

Physical observations conducted at the time of the audit revealed that the DWNP did not fully implement the Bwabwata National Park’s Management Plan for 2020/21-2029/2030 in relation to access control, which require them to remove cattle from the Managed Resources Use Area. A number of cattle were observed in the park at the time of the visit. See picture 10 below:

**Picture 10: Cattle observed in Bwabwata National Park (Buffalo Core Area)**



*OAG own Picture (Wednesday, 23 November 2022, 6:28:17 am and Sunday, 20 November 2022, 12:09:48 pm)*

This may cause people to move into the managed resources area, resulting in increased human-wildlife conflict incidents.

Furthermore, overlap between wildlife and livestock may increase the risk of the introduction and spread of diseases in natural environments.

#### **Comments from the Ministry of Environment, Forestry and Tourism**

*“Implementation of the Bwabwata Land-Use-Plan is a continuous process. Cut lines and firebreaks implemented to ensure cattle owners are informed not to let their cattle graze inside the park but within the Development Plan for the Managed Resource Use Zone in Bwabwata.”*

#### **Response from the Office of the Auditor-General**

*Even though the Land-Use-Plan is in place, it was not implemented. Physical observations revealed that the cattle were found grazing outside the managed resource use area (restricted area). And neither were the cut lines and fire breaks were implemented.*

#### **4.11.3.1 Water Provision for Game**

The audit found that the DWNP didn't provide sufficient water to game in the Etosha National Park during the period under review. Whereas the audit did not observe any water shortage in the Bwabwata and Waterberg Plateau National Parks.

Physical observation revealed that there was a shortage of water for wildlife at Tarantaal and Auib fly camps within the Etosha National Park, at the time of the audit. The water shortage is due to inadequate oversight provided by the DWNP which resulted into the following:

- Pipes from the borehole are not well fitted, resulting in the wastage of water;
- The solar panels didn't efficiently pump water from boreholes, resulting in the DWNP pumping water with a diesel generator; and

- Insufficient fuel for the generator to pump water from the boreholes, resulting into shortage water for wildlife. (See pictures below).

**Picture 11: Waste of water, faulty solar panels, and insufficient water in Etosha National Park**



Source: OAG own Picture (Wednesday, 9 November 2022, 12:56:52 pm and Wednesday, 9 November 2022, 1:00:45 pm)

Shortage of water, might cause wildlife to move out of the park in search of water at the nearby villages, resulting in increased human-wildlife conflict incidents.

Despite the inadequate provision of water for game within the Etosha National Park, the DWNP only executed 45% and 43% of the budget allocated for water provision to game in 2019/20 and 2020/21 financial years respectively. See table 12 below:

**Table 12: Budget and Actual Water Provision for Game Budget and Expenditure**

Project	Budgeted Expenditure	Actual Expenditure	Budget Variance	% unspent Budget
2019/20	1 014 552	453 602.00	560 950.00	55%
2020/21	2 511 000	1 076 559.80	1 434 440.20	57%
2021/22	768 600	699 992.32	68 607.68	9%

Source: MEFT's expenditure reports 2019/20 to 2021/22

As a result of the DWNP's failure to use all available funds for water provision during the period under review, wildlife in Etosha National Park suffered a water scarcity.

**Comments from the Ministry of Environment, Forestry and Tourism**

*“Assessment conducted for water points in Etosha. Waters are maintained on a routine basis, several waterholes have dried up due to drought conditions and an assessment for the drilling of new boreholes has taken place.”*

**Response from the Office of the Auditor-General**

*Physical observation and interviews conducted, revealed that the repairs are not conducted on a routine basis in the Etosha National Park. The DWNP conducted assessments for the drilling of new boreholes. However, the assessment was conducted outside the period under review on the 07/03/2024.*

## **CHAPTER 5: CONCLUSIONS**

### **Overall Audit Conclusion:**

The Ministry of Environment, Forestry, and Tourism with the Namibian Police did not manage wildlife in national parks in an economic, efficient, effective and in an environmental friendly manner. Therefore, not ensuring that wildlife, especially the rhinos and elephants are managed on a sustainable basis for the benefit of Namibians, both present and future, as indicated below:

### **5.1 Performance Management System**

#### **Overall improvement of performance**

The audit concludes that the DWNP did not amend its Strategic Plan to incorporate changes made to the Key Performance Indicators (KPIs), which hampered the audit in determining whether the DWNP achieved its strategic objectives.

#### **Budget Performance in Relation to Key Strategic Outputs**

The audit concludes that the DWNP did not fully align its medium and long-term budgets to the Strategic Plans and did not ensure that Annual Plans were consistent with the availability of appropriate finance. The DWNP acquired additional virements to fund their operations during the period under review.

The DWNP recorded an under expenditure for the 2019/20 and 2020/21 financial years despite the lack of patrol equipment, water, and accommodation facilities in the National Parks.

NAMPOL did not keep records on which expenditure was the N\$ 5 554 735 spent on, by the Anti-Poaching Unit within Etosha and Bwabwata National Parks.

### **5.2 Park Entrance**

The DWNP and NAMPOL did not search all vehicles that entered Etosha National Parks for fire-arms.

### **5.3 Donations to the State**

The DWNP regional offices did not maintain a list of all assets donated to the state as recommended by the Internal Audit in a report dated July 2019.

### **5.4 Patrol and communication equipment**

The DWNP did not develop a standard operating procedure regarding patrol and communication equipment to be allocated to each fly camp to conduct patrols in the national parks.

### **5.5 Handing and taking over of equipment by NAMPOL members**

Outgoing and incoming zone commanders for the Anti-Poaching Operation in the Etosha and Bwabwata National Parks did not fully comply with the Treasury Instruction K A 1204 regarding handing and

taking over equipment, which risks theft of equipment and items as no proper recording and verification of equipment is done.

### **5.6 Uniforms**

The DWNP did not provide sufficient uniforms to the WPS deployed in the visited national parks. This because the DWNP did not prioritized purchasing of uniforms for the WPS officials that do not have uniforms during the period under review.

NAMPOL did not provide sufficient uniforms to their members deployed in in the visited national parks.

### **5.7 Transport**

The DWNP and NAMPOL did not prioritize the timely repair of operational vehicles and train drivers on how to operate 4X4 vehicles and thus resulted in:

- Commissioned officers (supervisors) do not regularly visiting fly camps to ensure that the members are conducting patrols or to verify information provided in monthly reports; and
- Deployed member only conduct foot patrols which are not sufficient to cover the whole operation area.

### **5.8 Anti-Poaching Unit Accommodation**

The MEFT did not prioritize upgrading of anti-poaching units' accommodation in the visited national parks during the period under review. Leaving deployed members accommodated in dilapidated tents and houses without ablution facilities.

### **5.9 Patrol and Monitoring Activities**

The DWNP did not plan how and when they will conduct monitoring activities within the visited national parks during the period under review and supervisors did not effectively monitor members deployed at the fly camps to ensure that the conduct monitoring activities.

NAMPOL reduced patrol operational activities undertaken at Etosha National Park during the 2019/2020 and 2020/2021 financial years resulting in less wildlife crime cases registered and increasing number of rhinos poached.

### **5.10 Nomination of NAMPOL members**

NAMPOL Regional Commanders did not fully conform to the selection criteria as per the deployment directive from the Office of the Inspector-General when nominating members for anti-poaching operation.

### **5.11 Briefing of the NAMPOL deployed members**

The DWNP did not brief NAMPOL members deployed at 2 out of 13 visited fly camps on wildlife behavior; geographical area of operation and park management upon commencement of duties.

### **5.12 Supply of rations to the deployed NAMPOL members**

The audit could not verify that NAMPOL deployed members received all food rations from the MEFT, because deployed members are not provided with food distribution lists upon delivery to verify if the quantities received correspond with the quantities issued.

### **5.13 Allowances paid to members**

The NAMPOL did not ensure that members deployed in the visited national parks are properly reimbursed as per the Public Service Staff Rule D. III, Compensatory Allowances.

### **5.14 Wildfires in National Parks**

The DWNP did not ensure that the visited national parks, with the exception of Waterberg Plateau National Park, were protected against field fires because:

- Etosha and Bwabwata National Parks did not clear fire breaks of any vegetation and trees at the time of the audit; and
- The DWNP did not ensure that firefighting equipment are maintained at all times.

### **5.15 Waste Management**

The MEFT did not ensure that the visited national parks are protected against water, air, and visual pollution.

- The MEFT did not collect provided dustbins at all times to prevent to ensure that members of the anti-poaching units deployed in national parks do not burn waste; and
- The MEFT did not provide ablutions facilities at all camps visited and relocate the pit latrine that full leaving the deployed members practicing open defecation.

### **5.16 Human wildlife conflicts**

The MEFT did not ensure that Bwabwata National Park's management plan is fully implemented, and the MEFT did not provide management plans for Etosha and Waterberg Plateau National Parks.

The DWNP did not provide adequate water to wildlife in Etosh and Bwabwata national parks because they did not fully utilise allocated funds and had inadequate oversight of water infrastructure.

## **CHAPTER 6: RECOMMENDATIONS**

### **6.1 Budget Performance in Relation to Key Strategic Outputs**

The Executive Director should put measures in place to insure that DWNP make adjustments to the Strategic Plan when amending Key Performance Indicators (KPIs) in the Annual Plans; and

The ED should also ensure that the DWNP fully utilise the budget and virement allocated, to address the lack of patrol equipment, water, and accommodation facilities in the National Parks.

The Inspector-General (IG) of NAMPOL should ensure that the output/activities and the outcomes of outputs spent relating to the Anti-Poaching Unit are indicated on the Annual Operational Plans of the Protected Resource Division.

### **6.2 Park Entrance**

The ED and the IG should put measure in place to ensure that deployed members complete the register forms at the entrance of national parks in full and are filed for audit purpose; and

The ED and IG should put measures in place to ensure that deployed members search all persons and vehicles entering national parks for firearms.

### **6.3 Donations to the State**

The ED should put measures in place to ensure that DWNP regional offices keep registers of all donations to the state received.

### **6.4 Patrol and communication equipment**

The ED should ensure that the DWNP develop a standard operating procedure as to what appropriate and sufficient patrol and communication equipment should be allocated to each camp/deployed member to conduct patrols in the national parks; and

The ED and IG should also ensure that members of the Anti-Poaching Unit deployed in the national parks are supplied with appropriate and sufficient patrol and communication equipment.

### **6.5 Handing and taking over of equipment by NAMPOL members**

The ED and the IG should put controls in place to ensure that the Anti-Poaching units deployed in national parks fully comply with the handing and taking over of equipment as per the Treasury Instruction K A 1204.

### **6.6 Uniforms**

The ED should put measure/controls in place to ensure that the DWNP provide sufficient and quality uniforms to the Wildlife Protection Services deployed in the national parks as part of the Anti-Poaching Units; and

The IG should put measure in place to ensure that Regional Commanders ensure that all NAMPOL members taking part in Anti-Poaching Operation are neatly dressed in the prescribed NAMPOL uniform (Special Field Force Camouflage and Blue Uniform) as per the Revised National Operational Order for on-going anti-poaching operations of 2021/2022.

#### **6.7 Transport**

The ED and the IG should put measure in place to ensure that service, repair and replacement of vehicles allocated for Anti-Poaching operations in the national parks are prioritized; and

Drivers received 4X4 vehicle training before they are assigned to operate 4X4 vehicles within the national parks.

#### **6.8 Anti-Poaching Unit Accommodation**

The ED should ensure that the DWNP prioritize and upgrade Anti-Poaching Unit accommodation facilities within the national parks.

#### **6.9 Patrol and Monitoring Activities**

The ED and the IG should put measure in place to ensure that Anti-Poaching Units deployed in the national parks documents all patrol activities conducted.

#### **6.10 Nomination of NAMPOL members**

The IG should ensure that the Regional Commanders fully comply with the deployment directives from the Office of the Inspector-General in relation to identifying and nominating NAMPOL members to form part of the Anti-Poaching Unit.

#### **6.11 Briefing of the NAMPOL deployed members**

The ED should ensure that NAMPOL members deployed in the national parks are briefed by DWNP on wildlife behaviour; geographical area of operation and park management upon commencement of duties.

#### **6.12 Supply of rations to the deployed NAMPOL members**

The IG should put measures in place to ensure that food rations to NAMPOL members in the national parks is done in fair and transparent manner.

#### **6.13 Allowances paid to members**

The IG should put measures in place to ensure that NAMPOL fully comply with the Public Service Staff Rule D. III, Compensatory Allowances, when reimbursing members deployed for anti-poaching operation in national parks.

#### **6.14 Wildfires in National Parks**

The ED should put measures in place to ensure that DWNP prioritized maintenance of firefighting equipment.

#### **6.15 Waste Management**

The ED should put measures in place to ensure that the DWNP transport waste, ash and non-burnable residue generated in national parks for safe disposal; and

The ED should put measures in place to ensure that the DWNP provide well-functioning ablutions facility at all camps in the national parks.

#### **6.16 Human wildlife conflicts**

The ED should put measures in place to ensure that DWNP ensure that national parks operate with updated Management Plans and are fully implemented.

## APPENDICES

### APPENDIX I: ASSESSMENT CRITERIA AND AUDIT QUESTIONS

Sources of Audit/Assessment	Audit Question	Sub-Question
<p>According to the Customer Service Charter of the Ministry of Environment, Forestry and Tourism (MEFT), the MEFT will "Control the course of expenditure in relation to appropriated funds." Furthermore, according to the Performance Management Policy of the Public Service of Namibia for the 20th August 2011 "...medium and long-term budgets need to be in formed by and aligned to Strategic Plans, Equally, Annual Plans need to be consistent with the availability of appropriate finance."</p> <p>According to the Customer Service Charter of the Ministry of Environment, Forestry and Tourism (MEFT), the MEFT will "Control the course of expenditure in relation to appropriated funds." Furthermore, according to the Performance Management Policy of the Public Service of Namibia for the 20th August 2011 "...medium and long-term budgets need to be in formed by and aligned to Strategic Plans, Equally, Annual Plans need to be consistent with the availability of appropriate finance."</p> <p>According to the regulation relating to Nature Conservation Ordinance No. 4 of 1975 (Government Notice 240 of 1976), Regulation 9(v), "Without the written approval of the executive committee no person except an officer of the Nature Conservation and Tourism Division of the administration, acting directly in the exaction of his duties or in the exercising of his power, shall in a game park ... take unsealed fire-arm or air gun in..."</p> <p>Regulation 11, state that "Any person entering the park shall if practically possible, report immediately to the nearest officer attached to the management of that game park."</p> <p>According to Treasury Instruction K.A 1204 "...the handing- and taking-over certificate shall be drawn up and signed by the official handing over as well as the official taking over stores, equipment or livestock, certified that the general condition of stores, equipment or livestock are in an acceptable state that just between the parties concerned and must also reflect the following:</p>	<p>Audit Question 1:</p> <ul style="list-style-type: none"> <li>How does the Ministry of Environment and Tourism and its stakeholders control the expenditures in relation to appropriated funds?</li> </ul>	<p>1.1 To what extent does the MEFT evaluate budget performance?</p> <p>1.2 To what extent does the anti-poaching unit ensure that funds are spent on key strategic outputs/activities?</p> <p>1.3 Does the MEFT ensure that visitor pay park entrance fees before entering national parks?</p> <p>1.4 Does the Anti-Poaching Unit comply with the handing and taking over of equipment as per the Treasury Instruction?</p> <p>1.5 Does the MEFT ensure that treasury authorization before donations are made to the State?</p>
<p>(a) Date;</p> <p>(b) Name of the account unit;</p> <p>(c) Surpluses or deficiencies, if any; and</p> <p>(d) Name of official handing over the stock as well as the name of the official who takes over."</p> <p>According to the Treasury instruction, M A 0101. "Treasury authorization shall be obtained before any the State or grant-in-aid, whether in cash or in kind, movables, as well as immovable is accepted. Information shall be furnished in this regard in submission by Ministries to the Treasury:</p> <p>a) the purpose for which the donation or grant is made;</p> <p>b) the value of the donation or grant in cash or in kind, movable as well as immovable;</p> <p>c) the person or body making the donation or grant;</p>		

<p>d) the condition, if any, attached to the acceptance of the donation or grant;</p> <p>e) the reason or motivation of the person or body making the donation or grant;</p> <p>f) full particulars of the donation or grant, e.g. in the case of books the titles, names of authors, names and year of printing have to be furnished;</p> <p>g) the financial implications (direct or indirect expenses such as transport cost, personnel expenses, expenses, taxes etc.) if any, which have to be incurred on acceptance of the donations or grant.”</p>	<p>Audit Question 2:</p> <ul style="list-style-type: none"> <li>How does the Ministry of Environment and Tourism and its stakeholders control the expenditures in relation to appropriated funds?</li> </ul>	<p>2.1 To what extent did the MEFT implement the recommendations of the needs assessment on infrastructure needs conducted?</p> <p>2.2 To what extent does the MEFT ensure that WPS NDF NAMPOL members in the NPs are provided with appropriate accommodation facilities?</p>
<p>According to the infrastructure development scope report 2021, “The proposed IWPP shall support the MEFT in developing and establishing comprehensive integrated wildlife protection services in protected areas of Namibia. To that effect, the IWPP shall combine support for the investment for integrated wildlife protection management with measures to enhance the capacity for integrated wildlife protection management. The programme shall support the MEFT for infrastructure investments, particularly base camps and operation rooms, and for the procurement of equipment for patrol staff, operation rooms, and general wildlife protection activities.”</p> <p>According to the integrated wildlife protection Scope Definition report of 2021, A fly-Camp must have Vehicle Carport, Kitchen with recreation area, Security fence (2.4 m), Electricity (PV) and genset, water supply (borehole), wastewater system, storage container, office container and accommodation container (2 pax) or alternatively.</p> <p>According to the Public Service Staff Rule D. III (Part I), Compensatory Allowances, Section 8, S explained that the Daily Subsistence Allowance (DSA) is only claimable when “... a staff member is recruited he/she has incurred on accommodation, meals and incidentals when performing official duty his/her duty station/place of work for a period of more than twenty-four (24) hours.</p> <p>Subsection 8.2 further explained that camping allowance is only claimable when “... a staff member is for expenses he/she has incurred on camping-related subsistence items and the inconvenience associated circumstances when performing official duties away from his/her duty station/place of work for a period twenty-four (24) hours.”</p> <p>Part III, Section 2, Subsection 2.2 (a- c) of the Public Service Staff Rule D. III Compensatory Allowance “... the camping allowance is only claimable when a staff member is performing official duties at a formal/registered accommodation facilities cannot be utilized for the following reasons:</p>	<p>Sub-sub Question:</p> <p>3.1.1 Does the Namibian Police ensure that members deployed for anti-poaching operation are properly reimbursed as per the Public Service Staff Rule D. III, Compensatory Allowances?</p> <p>Audit Question 3:</p> <ul style="list-style-type: none"> <li>To what extent did the MEFT ensure that wildlife in the national parks are protected against poaching?</li> </ul> <p>Sub-Question 3.1</p> <ul style="list-style-type: none"> <li>To what extent did the MEFT ensure that anti-poaching units monitoring activities in National Parks are effective?</li> </ul>	

<p>(a) Such facilities are not available at or in the vicinity of the place of duty, or</p> <p>(b) It is impractical or uneconomical for the Public Service to enable him/her to travel daily between duty and such facilities or his/her headquarters or his/her normal home; or</p> <p>(c) Although his/her duty station may be at or in the vicinity of such facilities, he/she camps because</p> <p>(i) has to supervise personnel and/or equipment stored in a camp full-time; or</p> <p>(ii) is a member of a workforce which is so large or is so comprised that such facilities cannot be sufficient; or</p> <p>(iii) can be accommodated more economically in a camp.</p> <p>Subsection 2.3 further states that, "...an O/M/A that requires a staff member to camp, shall provide a with appropriate camping equipment and this does not form part of the allowance."</p> <p>Section 2, Subsection 2.2 of the Public Service Staff Rule D. III (Part I), Compensatory Allowances accommodation as "... lodging at a registered accommodation facility such as a hotel, guest house, res and breakfast, boarding privately at a residential property or the using of official accommodation, inclu laundering, hotel board levy and service charge, value added tax levied on any of the afore-mention combination of these items, but excluding alcoholic beverages and dry-cleaning.</p> <p>Further, Section 3, Subsection 3.4, Sub-subsection 3.4.1 states that "... rate 3 recompenses a staff member expenses only such as telephone calls, laundry, airport tax, taxis, etc. other arrangements have been mad accommodation and meals. Expenses in excess of this rate must be supported by receipts attached to will be paid at the discretion of the Permanent Secretary."</p>	<p>3.1.2 To what an extent does the NAMPOL comply with the selection criteria as per the deployment directive?</p> <p>3.1.3 (a) Does the MEFT ensure that anti-poaching units are provided with appropriate and sufficient patrol equipment and proper uniforms to conduct daily monitoring activities?</p> <p>(b) To what an extent were the NAMPOL members provided with the appropriate and sufficient patrol and communication equipment to conduct patrols in the national park?</p> <p>3.1.4 To what an extent were the NAMPOL members provided with the appropriate and sufficient uniforms to conduct patrols in the national park?</p>
<p>(a) &amp; (b) According to paragraph 3 of Section 4 of the revised National Operational Order for on-going anti-poaching operations of 2021/2022, "... the Communication Directorate (CD) should provide handheld radios and other communication equipment such as compasses, GPS and should provide airtime to the Gold, Silver and Bronze Commanders in the Anti-Poaching Operations."</p> <p>Furthermore, according to paragraph 3 of Section 4 of the revised National Operational Order for on-going anti-poaching operations of 2021/2022, "...all members taking part in Anti-Poaching Operation will be neatly dressed in the prescribed NAMPOL uniform (Special Field Force Camouflage and Blue Uniform)."</p> <p>According to Treasury Instruction KJ 0202 "...replenishment of protective clothing and uniform garments shall be done according to scale, subject to the following conditions:</p> <p>(a) Garments shall be exchanged on the one for one basis; and</p> <p>(b) Used garments must be scrutinized to determine whether it's unserviceability is due to fair wear and tear."</p> <p>According to paragraph 1 of Section 8 of the Revised National Operational Order for on-going anti-poaching operations of 2021/2022, "...all members taking part in Anti-Poaching Operation will be neatly dressed in the prescribed Nampol uniform (Special Field Force Camouflage and Blue Uniform)."</p>	<p>Section 1, paragraph 3 of the deployment directive from the Office of the Inspector-General states that "... the Offices of the Regional Commanders are hereby directed to identify and nominate members, with strict consideration of disciplined (no habitual Regulation 15 offenders), physical fitness, extremely good on fire-arm handling and avoid selecting members older than 55 years old."</p>

According to Treasury Instruction KJ 0202 "...replenishment of protective clothing and uniform garments shall be done according to scale, subject to the following conditions: (a) Garments shall be exchanged on the one for one basis; and (b) Used garments must be scrutinized to determine whether it's unserviceability is due to fair wear and tear."

According to Section 7, Subsection 7.6, paragraph 2 of the Revised National Operational Order for on-going anti-poaching operations of 2021/2022, "... the briefing will be held at the beginning of each term while the debriefing will be held at the end."

According to Section 10, paragraph 1 of the Revised National Operational Order for on-going anti-poaching operations of 2021/2022, "... the Bronze Commander will keep the Silver Commander up to date at all levels. The Silver Commander will update the Gold Commander about report and outcome of all the incidents and accidents."

Furthermore, whenever an accident occurred, the Gold Commander should update the Office of the Inspector General of Police through the Head of Crime Prevention Directorate. The periodically reports: Monthly, Quarterly and Annual Reports should be maintained from all anti-poaching operational areas to reach the Office of the Inspector General of Police."

According to Section 7, sub-section 7.2, paragraph 1 of the Revised National Operational Order for on-going anti-poaching operations of 2021/2022, "...the Ministry of Environment Forestry and Tourism should provide rations to the police officers in the operation."

Furthermore, chapter 7, sub-section 7.4.7 of the Unified Stock Control System states that, "...when the rations receipt voucher is acquitted one copy is returned as confirmation to the depot."

Additionally, section 7.4.8 states that, when rations is received without any substantiating vouchers the onus rests with the recipient to obtain such a voucher as soon as possible, as they are auditable documents.

Also, sub-section 7.4.9 states that, it is of the most importance that ration receipt vouchers reach the unit irrespective whether the line of supply is via head or regional offices, as accounting has to be done by the unit and receipts and requisitions have to be reconciled with each other for auditing purposes."

According to the Revised National Operational Order for Ongoing Anti-Poaching Operations of 2021, Paragraph 7.4, "The Ministry of Environment Forestry and Tourism (MEFT) should procure sufficient and suitable vehicles for anti-poaching operations."

3.1.5 Are you briefed by NAMPOL and inducted by MEFT to effectively manage wildlife in the park before or during deployment?

3.1.6 How do you give feedback and record surveillance activity/ incidents occurred during the patrol operations?

3.1.7 How do the deployed NAMPOL members verify and keep records of the rations received from the Ministry of Environment, Forestry and Tourism (MEFT)?

3.1.8 (a) Does the MEFT provide adequate Transport and fuel to the anti-poaching units to conduct patrols?

(b) Does the Ministry provide other mode of transport for the anti-poaching units to access areas that can't be accessed by car, especially during rainy seasons?

3.1.9 Does NAMPOL ensure that all vehicles entering the National parks are searched to ensure visitors taking in fire-arms in the national parks to participate in poaching activities?

<p>According to Management Plan Bwabwata National Park 2013/2014 to 2017/2018, paragraph 2.2 (c to d), "Management should strive to prevent the occurrence of extensive wildfires that burn more than 35% of a contiguous area in a season (with this target being regularly reviewed in the context of fire monitoring data). Appropriate pro-active fire management strategies must be developed to reduce extensive burns. The strategies are to:</p> <ul style="list-style-type: none"> <li>➢ take account of past woodland losses due to killing of mature trees and lack of recruitment and regeneration, and address these in the future;</li> <li>➢ institute preventive measures such as fire breaks near the park boundaries and to protect property;</li> <li>➢ ensure the reduction of fuel loads to minimize the severity of fires;</li> <li>➢ use early burning as a strategy to reduce the danger of late season hot wildfires;</li> <li>➢ take note of the impact of fires on tourism;</li> <li>➢ recognize the importance of veld foods for communities;</li> <li>➢ use natural boundaries (rivers, areas of low vegetation cover, areas with low fuel loads, etc.) as firebreaks rather than linear barriers such as roads and firebreaks.</li> </ul> <p>d) Proactive fire management must be used to protect infrastructure."</p>	<p>Audit Question 4:</p> <ul style="list-style-type: none"> <li>• To what extent does the MEFT ensure that national parks are well managed?</li> </ul>	<p>4.1 To what extent does the MEFT protect National Parks from wild field fire?</p>
<p>According to the National policy on prospecting and mining in Protected Areas of 2018, conditions to operate in protected areas, Condition 15. ... "No waste to be disposed of within the PA. A suitable scavenger and wind proof storage facility must be constructed to store waste material prior to transportation out of the area. Waste may be burnt on site and the ash and non-burnable residue must be removed as described above. Attention must be given to wind conditions and all necessary measures must be taken to prevent wind distribution of rubbish. All fuel and lubricant waste products must be disposed of at a suitable facility outside of the PA."</p> <p>Furthermore, according to the National policy on prospecting and mining in Protected Areas of 2018, conditions to operate in protected areas, Condition 19, "Toilets of a 'long drop' or pit latrine type must be put up immediately. The use of chemical toilets will not be acceptable, as there is the problem of disposing of the chemical residue. Any toilet must be constructed away from the any river to prevent contamination."</p>		<p>4.2 Does the MEFT protect the national parks form pollution?</p>
<p>4.3, 4.4 &amp; 4.5: According to the Revised National Policy on Human Wildlife Conflict Management 2018-2027, Paragraph 6.5.2, Duty of Care, Land Use Planning and Integrated Measures to avoid HWC "To ensure that every person, organizations and organs of State take responsibility for carrying out appropriate land-use planning (in accordance with the provisions of the Ministry responsible for land matters), taking reasonable measures to prevent or minimize damage caused by wild animals and developing integrated measures that are aimed to avoid and/ or reduce HWC."</p>		<p>4.3 To what extent does the MEFT and its stakeholders ensure that Regional Integrated Plans are fully implemented?</p>

**APPENDIX II: INTERVIEWS CONDUCTED**

<b>Number</b>	<b>Position</b>	<b>Region</b>
<b>Ministry of Environment, Forestry and Tourism (MEFT)</b>		
<b>Etosha National Park</b>		
1.	1x Deputy Director – Parks Management	Oshikoto
2.	<u>Casa Blanca</u> 1x Assistant Ranger	Oshikoto
3.	<u>Eindepal</u> 1x Assistant Ranger	
4.	<u>Pinpoint</u> 1x Assistant Ranger	
5.	<u>Acacia</u> 1x Ranger	
<b>Bwabwata National Park</b>		
6.	<u>Focus group: Susuwe</u> 2x Assistant Rangers	Zambezi
7.	<u>Zambezi Regional Office</u> 1x Chief Warden	Kavango East
8.	1x Deputy Director	
9.	<u>Focus group: Kavango East Regional Office</u> 1x Head of Technical Services 1x Administration Officer	
10.	<u>Focus group: Nova Station</u> 5x Rangers	
11.	<u>Focus group: Bufalo Station</u> 1x Warden 1x Ranger 8x Assistant Rangers 1x Watchman	
<b>Waterberg Plateau Park</b>		
12.	1x Chief Warden	Otjozondjupa
13.	<u>Focus group:</u> 1x Operator Driver 4x Rangers	

Number	Position	Region
	11x Assistant Rangers	
<b>Ministry of Home Affairs, Immigration, Safety and Security (MHAISS):</b>		
<b>Department of Police</b>		
<b>NAMPOL Head Office</b>		
14.	1x Deputy Commissioner: National Operations 1x Deputy Commissioner: Logistics	<b>Khomas</b>
<b>Etosha National Park</b>		
15.	1x Deputy Commissioner: Gold Commander Anti-Poaching	<b>Oshikoto</b>
16.	<u>Focus group: Okaukuejo</u> 1x Chief Inspector 1x Inspector 1x Warrant	
17.	<u>Focus group: Namutoni</u> 2x Inspectors 1x Sergeant	
18.	<u>Focus group: Acacia</u> 3x NAMPOL Deployed Members	
19.	<u>Focus group: Tarantaar</u> 2x AMPOL Deployed Members	
20.	<u>Focus group: Chudob</u> 3x NAMPOL Deployed Members	
21.	<u>Pinpoint</u> 1x NAMPOL Deployed Members	<b>Oshikoto</b>
22.	<u>Focus group: Mbali</u> 2x NAMPOL Deployed Members	
23.	<u>Focus group: Eidepal</u> 3x NAMPOL Deployed Members	
24.	<u>Focus group: Ombika</u> 2x NAMPOL Deployed Members	
<b>Bwabwata National Park</b>		
25.	<u>Zambezi Police Regional Head Quarter</u> 1x Commissioner	<b>Zambezi</b>

Number	Position	Region
26.	<u>Focus group: Mukwanyati</u> 1x Warrant Officer 1x Sergeant 1 2x Sergeants 2 1x Constable	
27.	<u>Focus group: Ngwesa</u> 1x Warrant Officer 1x Sergeant 1 1x Sergeant 2 3x Constables	
28.	<u>Focus group: Omega One</u> 1x Chief Inspector 1x Inspector 2x Warrant Officer 1x Sergeant	
29.	<u>Focus group: Omega South</u> 6x NAMPOL Deployed Members	
30.	<u>Focus group: Bolicia</u> 6x NAMPOL Deployed Members	
31.	<u>Focus group: Delta</u> 1x Warrant Officer 1x Sergeant 1 1x Sergeant 2 2x Constables	

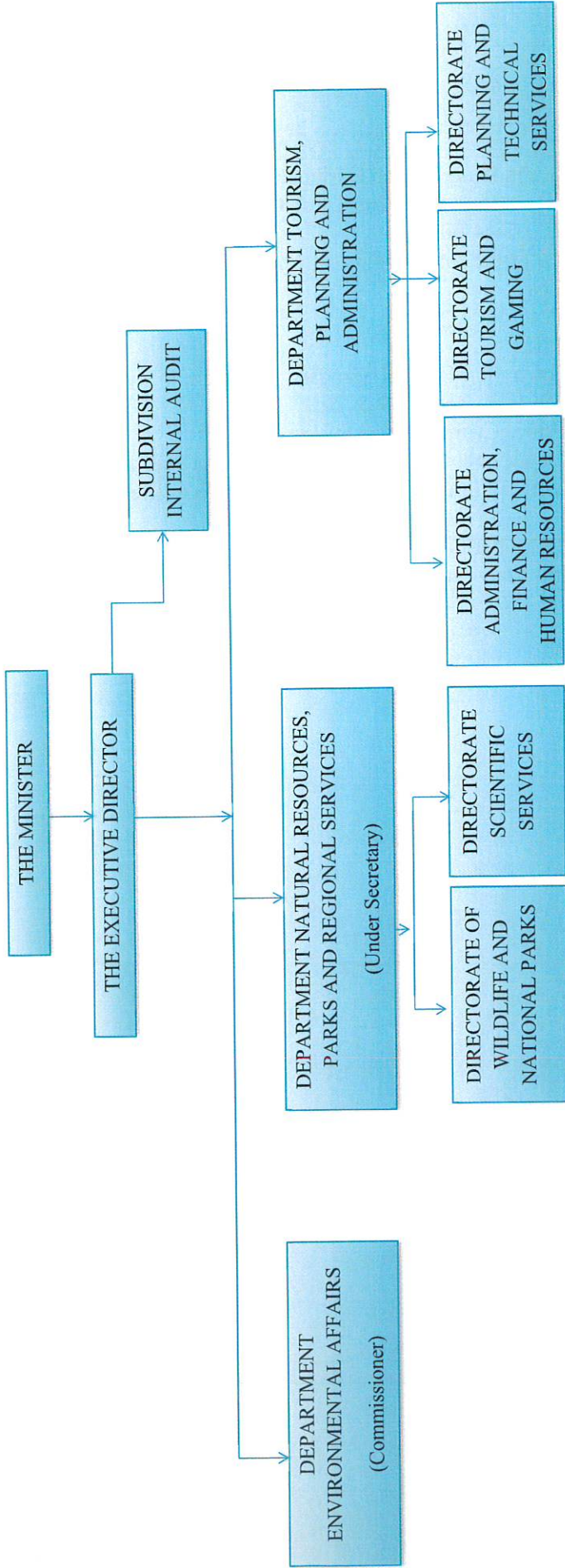
**APPENDIX III: PHYSICAL OBSERVATIONS CONDUCTED**

<b>Ministry of Environment, Forestry and Tourism</b>	<b>Region</b>
<b>Fly Camps and Vehicles: Etosha National Park</b>	
1. Casa Blanca 2. Acacia 3. Tarantaal 4. Auib 5. Chudob 6. Pinpoint 7. Mbali 8. Eidepal 9. Ombika 10. Namutoni 11. 5x Vehicles: Okaukuejo	Oshikoto
<b>Fly Camps, Vehicles and Store Rooms: Bwabwata National Park</b>	
12. Mukwanyati 13. Ngwesa 14. Susuwe 15. Zambezi Regional Office Store Room	Zambezi
16. Omega South 17. Bolicia 18. Delta 19. Nova 20. Buffalo 21. 1x Vehicle: Rundu Regional Office	Kavango East
<b>Fly Camps and Vehicles: Waterberg Plateau Park</b>	
22. Onyoka 23. 2x Vehicle: Onyoka	Otjozondjupa
<b>Ministry of Home Affairs, Immigration, Safety and Security</b>	
<b>Store Rooms: Head Office</b>	
24. NAMPOL Store Room	Khomas
<b>Store Rooms: Etosha National Park</b>	
25. Ombika	Oshikoto
26. Namutoni	
<b>Store Rooms: Bwabwata National Park</b>	
27. Omega One	Kavango East

#### APPENDIX IV: DOCUMENTS ANALYZED

1. Economic Commission for Latin America and Caribbean;
2. Deployment directive from the Office of the Inspector-General;
3. Cabinet Decision No. 10th/01.07.14/003;
4. Revised National Operational Order for on-going anti-poaching operations of 2021/2022;
5. Treasury Instruction K A 1204;
6. Treasury Instruction KJ 0202;
7. Public Service Staff Rule D. III;
8. AS-8001-2008 Fraud and Corruption Control Standard Australia, 6 March 2008;
9. Anti-Poaching Situation Reports phase 18, 19 & 20;
10. The National Integrated Wildlife Crime Database;
11. Anti-Poaching Operations Deployment to Bwabwata and Etosha National Parks;
12. Financial Support from Wildlife Crime Donors with regard to Wildlife Crime Investigations;
13. Report on the Total Expenditure per Park;
14. List of equipment allocated to each Park;

APPENDIX V: ORGANIZATIONAL STRUCTURE FOR THE MEFT



**APPENDIX VI: Distribution of patrol and communication equipment for the Etosha and Bwabwata National Parks**

National Park	Fly Camp	Number of Binoculars	Number of Motorola Radios	Number of First Aid Kits	Number of Long Range Radios	Number of Compasses	Number of Global Positioning Systems (GPS)	Number of Cyber Trackers	Number of Bullet Proofs
Etosha	Acacia	0	1	1	0	0	1	1	0
	Casa Blanca	0	1				1(old, weak battery, not accurate)	1 (no charger)	
	Tarantal	0	1	0	0	0	0	0	0
	Auib	0	1 (not effective from all different directions )	0	0	0	1	0	0
	Chudob	0	0	0	0	0	0	0	0
	Pinpoint	0	1	0	0	0	0	0	0
	Mbali	1	0	0	0	0	0	0	0
	Eindepal	0	0	0	0	0	0	0	0
Bwabwata	Omega South	1	0	0	0	0	0	0	0
	Bolicia	3	0	0	0	0	0	0	0
	Delta	2	0	1	0	1	0	0	0
	Mukwa-nyati	2	2	1	0	0	0	0	0
	Ngwesa	2	1	0	1	0	0	0	0
<b>TOTAL EQUIPMENT</b>		<b>11</b>	<b>8</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>0</b>

Source: Inventory list for equipment, interviews and physical observations.

