

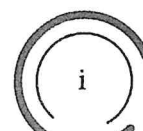
# ANNUAL CORPORATE REPORT

2020 - 2021



## Table of Contents

ACRONYMS AND ABBREVIATIONS.....	iii
FOREWORD.....	v
PERFORMANCE HIGHLIGHTS.....	vi
<b>CHAPTER 1: WHO WE ARE.....</b>	<b>1</b>
Our history .....	1
Leadership .....	4
Governance.....	7
Organisational structure .....	8
Regional Offices .....	9
Our clients.....	10
<b>CHAPTER 2: OUR PERFORMANCE.....</b>	<b>11</b>
Guiding Principles .....	11
Contribution to governance and accountability .....	12
Auditing for Impact .....	14
Programme Performance Review 2018/19 – 2020/21 .....	17
Audit opinion five year trend .....	17
<b>CHAPTER 3: OUR PERFORMANCE ENABLERS.....</b>	<b>22</b>
Our people .....	22
Staff demographics .....	22
Capacity building .....	23
Work Environment .....	23
Logistics .....	24
Technology, data and Knowledge .....	24
Budgetary Allocation.....	25
Review of legal frameworks .....	26
Quality assurance and control .....	26
<b>CHAPTER 4: RISK MANAGEMENT AND SUSTAINABILITY .....</b>	<b>27</b>
Risk Management.....	28
Sustainability.....	29
<b>CHAPTER 5: OUR RESPONSE TO STAKEHOLDER EXPECTATIONS .....</b>	<b>31</b>
Citizens.....	31
Media .....	31
County governments.....	33



Parliament.....	33
Development partners and affiliates .....	34
<b>CHAPTER 6: PERFORMANCE ASSESSMENT .....</b>	<b>36</b>
<b>CHAPTER 7: INDEPENDENT INSIGHT FINANCIAL STATEMENTS .....</b>	<b>39</b>
Statement of management responsibilities.....	39
Statement of Receipts and Payments for the Year Ended 30th June 2021 .....	41
Statement of Assets and Liabilities as at 30th June 2021 .....	42
Statement of Cash Flows for the year ended 30th June 2021 .....	43
Summary Statement of Appropriation: Recurrent and Development Combined .....	44
Summary Statement of Appropriation: Recurrent .....	45
Summary Statement of Appropriation: Development .....	46



## **acronyms and Abbreviations**

fDB	-	African Development Bank
FROSAI	-	African Organisation of Supreme Audit Institutions
G	-	Auditor-General
MS	-	Audit Management Systems
OP	-	Annual Operational Plan
RCC	-	Audit, Risk and Compliance Committee
U	-	African Union
WAK	-	Association of Women Accountants of Kenya
AA	-	Citizen Accountability Audit
DF	-	Constituency Development Fund
CB	-	Controller of Budget
COBIT	-	Control Objectives for Information Technologies
COVID	-	Corona Virus Disease
CPA	-	Certified Public Accountant
CPAIC	-	County Public Accounts and Investments Committee
CSOs	-	Civil Society Organisations
AG	-	Deputy Auditor-General
DRA	-	Division of Revenue Act
ERP	-	Enterprise Resource Planner
Z	-	German Development Agency
PAK	-	Institute of Certified Public Accountants of Kenya
I	-	INTOSAI Development Initiative
MIS	-	Integrated Financial Management Information Systems
TOSAI	-	International Organisation of Supreme Audit Institutions
ACA	-	Information Systems Audit and Control Association
ISAs	-	International Standards of Supreme Audit Institutions
KMSA	-	Kenya Medical Supplies Authority
ISM	-	Kenya Institute of Supplies Management

---

KPA	-	Kenya Ports Authority
LRO	-	Legislative Relations Office
MDAs	-	Ministries, Departments and Agencies
NARIGP	-	National Agricultural and Rural Inclusive Growth Project
NCA	-	Netherlands Court of Audit
OAG	-	Office of the Auditor-General
PAC	-	Public Accounts Committee
PFMR	-	Public Finance Management Reforms
PFM-RF	-	Public Financial Management Reporting Framework
PIC	-	Public Investments Committee
PSASB	-	Public Sector Accounting Standards Board
QA	-	Quality Assurance
SAI	-	Supreme Audit Institution
SDGs	-	Sustainable Development Goals
SFAC	-	Special Funds Accounts Committee
SNAO	-	Swedish National Audit Office
SPEL	-	Strategy, Planning and External Liaison
TI	-	Transparency International
UN	-	United Nations

# FOREWORD

I am honoured to present to you the Annual Corporate Report for the Office of the Auditor-General for the Financial Year 2020/2021. This report is pursuant to Article 254 (1) of the Constitution which requires the Office to submit an annual report on its performance, to Parliament and the President.

The Report gives highlights on the programmes, activities, achievements and challenges of the Office during the year under review. During the period, we submitted 531 audit reports to Parliament and the relevant County Assemblies for deliberations and further action.

To guarantee quality of our reports, we pledge to audit and publish credible audit reports that respond to the expectations of our stakeholders, guided by law and the International Standards of Supreme Audit Institutions (ISSAIs). Despite the challenges posed by the Covid 19 pandemic, the Office remained focussed in delivering on its mandate by leveraging the Audit Management System and other online platforms for remote working, to ensure the safety and well being of our staff.


In collaborations, the Office has scaled up partnerships with other Supreme Audit Institutions (SAIs) and other key organisations in order to enrich the audit process through sharing of experiences and information. The Office made a deliberate move to embrace Citizen Accountability Audit (CAA) to enhance and sustain participation of citizens in the audit process. This approach is in line with the Constitution of Kenya which advocates for public participation in decision-making. In relation to this, the Office held several engagement forums with various stakeholders to assess the extent to which we have achieved our expectations. The Office also provides



support to parliamentary committee hearings and report writing.

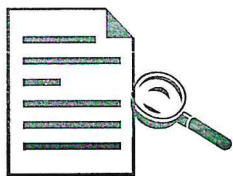
Effective communication and stakeholder engagement are integral in the management of public resources. As an Office charged with the responsibility of enhancing accountability in the public sector, we consider our stakeholders, including our staff, as key in the effective delivery of our mandate. We therefore, have engaged constantly with our stakeholders to ensure our work is relevant and meets their expectations.

The OAG remains committed to enhancing accountability and good governance in all public entities to ensure prudent management of public resources for the benefit of our stakeholders and for positive impact in the lives and livelihoods of the citizens.

  
CPA Nancy Gathungu, CBS  
Auditor-General

# PERFORMANCE REPORT

## Achievements during the period under review



**2,531**

Audit reports submitted to Parliament and County Assemblies



**355**

Parliamentary Committee sessions supported



**Kshs 2.7 trn**

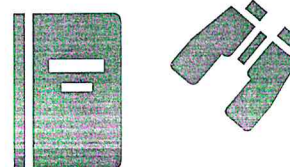
Expenditure of government bodies audited



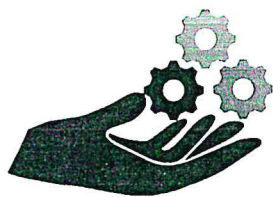
Cleared significant audit backlog



Auditor-General appointed



Developed a draft framework for tracking implementation of audit recommendations



Provided technical support to other SAIs



Auditor-General appointed Vice Chair of AFROSAI-E for a three-year term



OAG honoured by the INTOSAI Capacity Building Committee for pioneering the Performance Measurement Assessment Framework

## Challenges experienced



Budgetary constraints

Tight timelines for completion of audit reports



Covid-19 impact

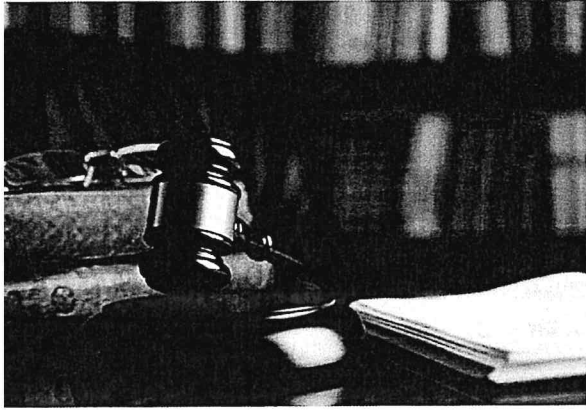
Little progress in implementation of audit recommendations



Performance audit reports are yet to be discussed by Parliament

# CHAPTER 1: WHO WE ARE

## Mandate



The Office of the Auditor-General is established under Article 229 of the Constitution of Kenya 2010. The Constitution mandates the Office to oversee the use and management of public resources within the three arms of government (the Executive, Legislature and the Judiciary), the Constitutional Commissions, the Independent Office of the Controller of Budget and any other entity that is funded from public funds.

The audit reports of public entities are submitted to Parliament and the relevant County Assemblies for deliberations and action.

Once discussed, Parliamentary and County Assembly Committees give recommendations which must be implemented by the audited entity. Thereafter, the Auditor-General follows up on the status of implementation of the recommendations before commencing the next cycle of auditing.

## Our history

Public sector auditing has been in place from the time Kenya was a Colony and Protectorate of Britain. The Office was then known as the Colonial Audit Office.

The Office of the Controller and Auditor-General was established in 1955 through the Exchequer and Audit Ordinance which stipulated the duties and powers of the Office in undertaking public sector audits.

The establishment of the Controller and Auditor-General was entrenched in the Constitution as an independent Constitutional Office mandated to:

- Approve withdrawal of funds from the Consolidated Fund;
- Confirm that the use of appropriated and disbursed funds were applied for the intended purpose and that the use of funds complied with the governing authorities;
- Audit and report on the accounts of public institutions.

In 1985, the Exchequer and Audit Act was amended to provide for the appointment, duties and powers of the Auditor-General (Corporations) with the responsibility of auditing the accounts of the Statutory Boards, Commissions or Bodies.

This essentially split the role and mandate of the Exchequer and Audit Department and by extension the role of the Controller and Auditor-General, by transferring the mandate for the audit of state owned enterprises to a separate institution, while retaining the audit of Central Government ministries and agencies with the Controller and Auditor-General.

The Public Audit Act (PAA) was enacted in 2003, repealing the Exchequer and Audit Act. The PAA merged the Office of the Auditor-General (Corporations) with the Office of the Controller and Auditor-General, thereby re-establishing one public sector audit office, the



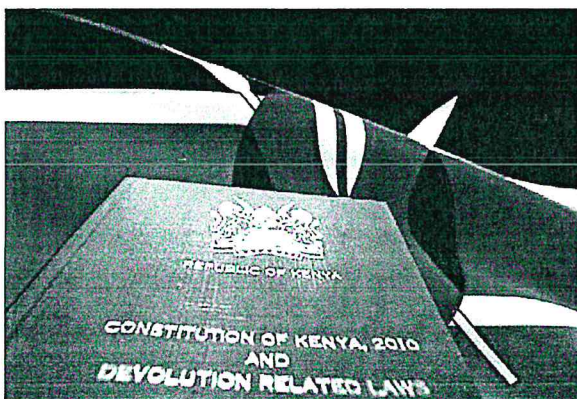
Kenya National Audit Office (KENAO), as the Supreme Audit Institution (SAI) of Kenya.

The PAA, 2003 provided for the audit of government and state corporations, introduced the audit of local authorities and also provided for economy, efficiency and effectiveness examinations (value for money audits).

The PAA 2003 provided for certain matters relating to the functions and operations of the Controller and Auditor-General, the Kenya National Audit Office and defined a governance structure for the Office by establishing the Kenya National Audit Commission (KENAC).

The Office of the Auditor-General experienced tremendous changes after the PAA, 2003 was enacted. The urgency for change was driven by the following forces: -

- Changes in legal framework through the enactment of the Public Audit Act, 2003;
- Merging of the Office of the Controller and Auditor-General with the Office of the Auditor-General (Corporations);
- Government reform processes;
- Performance requirements within international Supreme Audit Institutions;
- Changing clients' needs due to advancement in public finance and technology;



introduced the audit of local authorities and also provided for economy, efficiency and effectiveness examinations.

- Emerging challenges in the audit profession and stakeholder demands, namely the Kenyan public and donors.

Kenya promulgated a new Constitution in 2010 that brought about tremendous changes in the governing structure of the country through the creation of the devolved system of government. The Constitution created two levels of government - the National Government and 47 County Governments (sub-national).

The Constitution further made clear recognition of human rights and fundamental freedoms, through the Bill of Rights. This has raised the expectations of the people for development and public service delivery thereby requiring a fundamental shift in public sector audit priorities and planning for value addition.

The separation of the controllership of the budget function from the audit function, reinforced auditing as a function that should be kept independent of the Executive.

FCPA Edward Ouko, CBS, was appointed as the first Auditor-General under the Constitution of Kenya, 2010 for an eight-year term which

ended in August 2019. CPA Nancy Gathungu BS, succeeded FCPA Ouko in July 2020.

The Constitution established the Auditor-General's Office with an enhanced mandate and expectations within the devolved system of government.

The mandate of the Auditor-General is explicitly set out in Article 229 of the Constitution of Kenya, 2010 and it is to carry out audits of all entities funded from public funds and report to Parliament and the relevant County assemblies within statutory timelines.

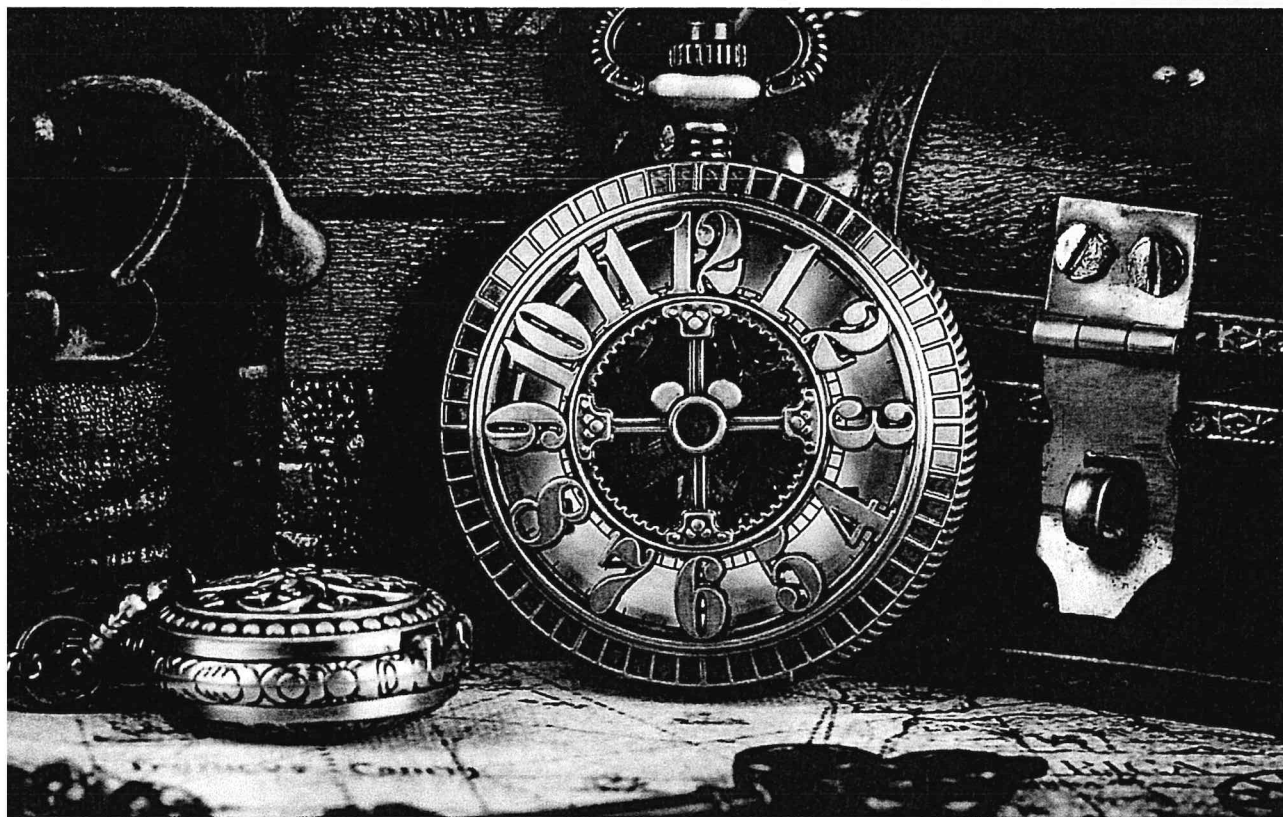
The Constitution grants the Auditor-General security of tenure and legal immunity in the discharge of the Office's duties. The Office holder serves for a non-renewable term of eight years.

In addition, Article 229(6) requires the Auditor-General to confirm whether public money has been applied lawfully and in an effective way.

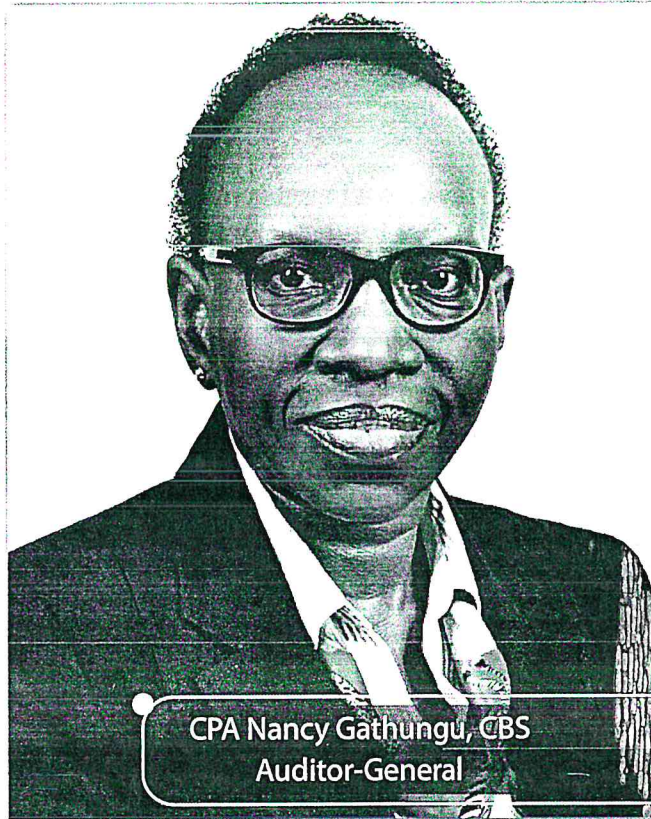
The Constitution also gives the Auditor-General additional powers to conduct investigations, conciliations, mediations and negotiations and to issue summons to witnesses for the purposes of investigations.

#### **Controller and Auditors-General of the Republic of Kenya (pre-independence to date).**

- Mr. J. R. Cusack (1955 -1957)
- Mr. C.W. Hodges (1957 -1964)
- Mr. D. E. Barnett (1965 - 1968)
- Mr. D. G. Njoroge (1968 - 2004)
- Mr. E. N. Mwai (2004 - 2006)
- Mrs. P. N. Komora (2006 - 2009)
- Mr. S. M. Gatumbu (2009 - July 2011)
- FCPA Edward R. O. Ouko (2011 - 2019)
- CPA Nancy Gathungu (July, 2020 to date)







**CPA Nancy Gathungu, CBS**  
**Auditor-General**

CPA Nancy Gathungu is the Auditor-General of the Republic of Kenya. She was appointed to the position on 17 July, 2020. She holds a Masters Degree in Business Administration (Strategic Management) and Bachelors Degree in Commerce (Accounting) from the University of Nairobi. She is a member of the Institute of Certified Public Accountants of Kenya (ICPAK), a Certified Information Systems Auditor (CISA) and a member of the Association of Women Accountants of Kenya (AWAK). She is also a member of Girls for Girls (G4G) Kenya Mentors.



**CPA JOYCE MBAABU**  
**DEPUTY AUDITOR-GENERAL**  
**CORPORATE SERVICES**

A holder of Bachelor of Commerce Degree (Business Administration) from the University of Nairobi, Joyce is also a Certified Public Accountant of Kenya (CPA-K) and a member of ICPAK and Association of Women Accountants of Kenya (AWAK). She is incharge of Corporate Services Department.





**CPA SYLVESTER KIINI**  
**DEPUTY AUDITOR-GENERAL**  
**FINANCIAL AUDIT SERVICES**

CPA Sylvester Kiini holds an MBA in Strategic Management and a Bachelors degree in Commerce (Accounting). He is a Certified Public Accountant of Kenya (CPA-K) and a member of ICPAK.



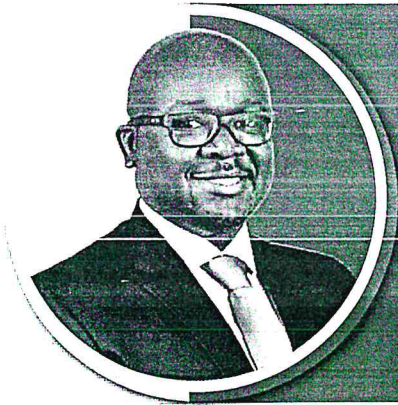
**CPA WILLIAM AGUNDA**  
**DEPUTY AUDITOR-GENERAL**  
**FINANCIAL AUDIT SERVICES**

CPA William Agunda holds a Bachelors degree in Commerce (Accounting) from the University of Nairobi. He is a Certified Public Accountant of Kenya (CPA-K) and a member of ICPAK.



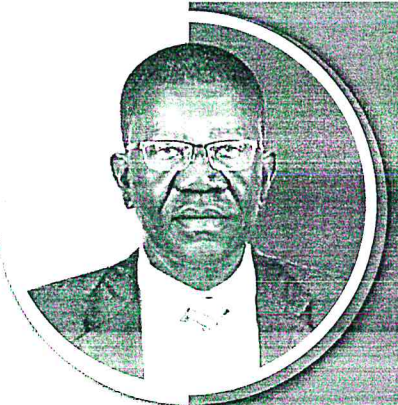
**CPA DAVID NJOKA**  
**DEPUTY AUDITOR-GENERAL**  
**FINANCIAL AUDIT SERVICES**

CPA David Njoka holds a Master of Business Administration (Strategic Management) from the University of Nairobi and a Bachelors degree in Business Administration from the United States International University (Kenya)-USIU. He is a Certified Public Accountant of Kenya (CPA-K) and a member of ICPAK.



**CPA FREDRICK ODHIAMBO**  
**DEPUTY AUDITOR-GENERAL**  
**FINANCIAL AUDIT SERVICES**

CPA Fredrick Odhiambo holds an MBA from the Warwick Business School – University of Warwick and a Bachelors Degree from Jomo Kenyatta University of Agriculture and Technology. He is a Certified Public Accountant of Kenya (CPA-K), Certified Fraud Examiner (CFE-US), and Certified Financial Services Auditor (CESA-US).



**DR. LEONARD LARI**  
**DEPUTY AUDITOR-GENERAL**  
**FINANCIAL AUDIT SERVICES**

Dr. Leonard Lari holds a PhD in Finance from Moi University, a Masters degree in Commerce (Forensic Accounting) Strathmore University and a degree in Economics and Business Studies from Kenyatta University. He is a Certified Public Accountant of Kenya (CPA-K) and a member of ICPAK. He is also a Certified Fraud Examiner (CFE-US).



**CPA EDWIN KAMAR**  
**DEPUTY AUDITOR-GENERAL**  
**SPECIALISED AUDIT SERVICES**

CPA Edwin Kamar holds a Bachelors degree in Commerce from Kenyatta University and the following professional certifications: Certified Public Accountant of Kenya (CPA-K); Certified Information Systems Auditor (CISA); Certified Internal Auditor (CIA), and Certified Fraud Examiner (CFE).



## CORPORATE GOVERNANCE

This is the manner in which power is exercised in the management and control of organisations. Sound corporate governance is critical to our professional integrity and to maintaining public trust. Responsibility for governance lies with our leadership. This section describes the way corporate governance is enshrined in the operations of the Office of the Auditor-General.

The Office recognizes that governance is a vital ingredient in the maintenance of a dynamic balance between the need for order and equity in society, protection of public interest, efficiency in operations, accountability in the use of power, the protection of human rights and freedoms and the maintenance of an organised corporate framework within which each citizen can contribute fully towards finding innovative solutions to common problems.

To embrace good governance and ensure integrity in our operations, the Office requires that all its staff conform to a Code of Conduct

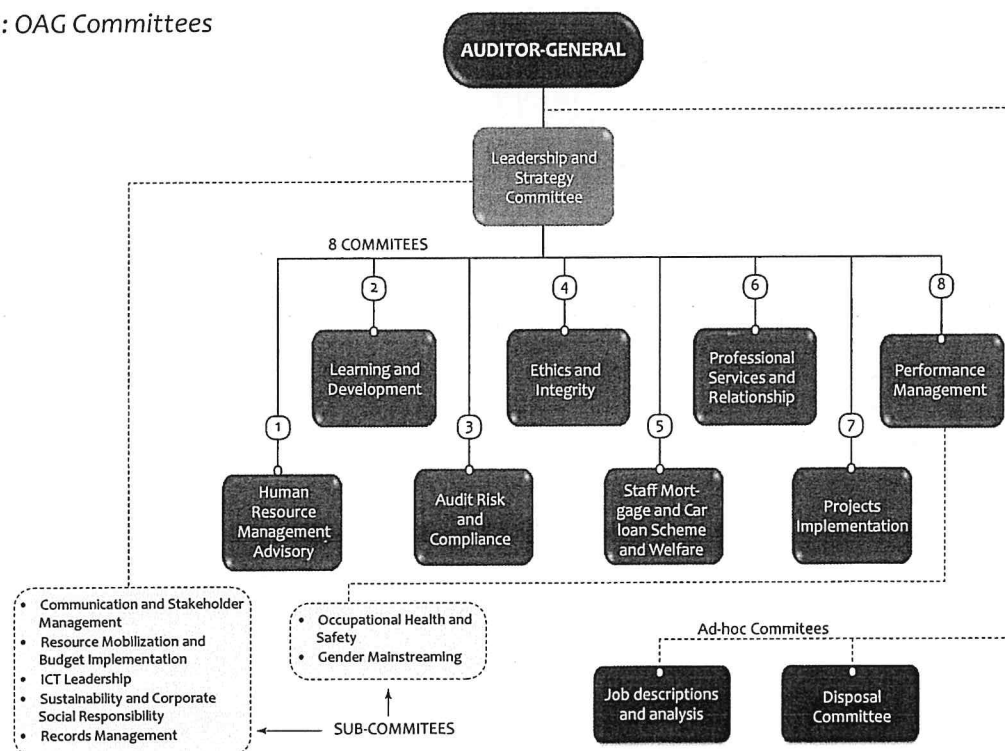
and Ethics. We strive to continuously improve the effectiveness of our audit and undertake annual reviews to assess our performance.

We acknowledge the importance of diversity, gender, equity and equality for the effective functioning of the Office and we commit to supporting diversity. Looking ahead, we will strive to maintain our high standards of corporate governance as it is central to provision of quality services.

Our mandate is to audit the use and management of public resources, protect public interest and advocate for sound accountability and governance in all sectors of the economy. In this regard, we are committed to best practices and continuously seek to promote effective corporate governance.

To this end, and in order to enhance and streamline our operations, the Auditor-General set up the following Committees chaired by Deputy Auditor-Generals.

Figure 1: OAG Committees

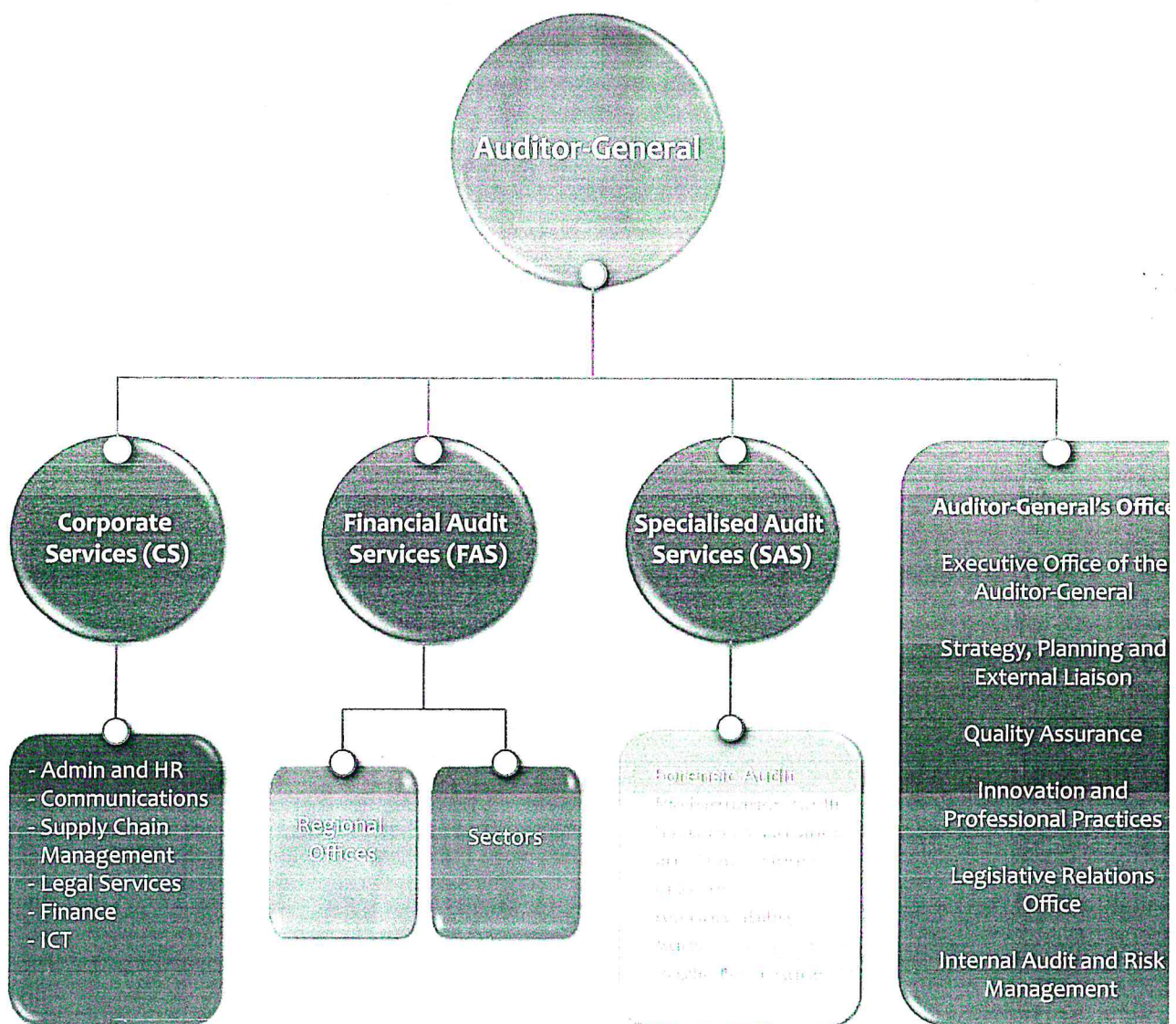


## Organisational Structure

OAG is structured into two service categories namely, Audit Services and Corporate Services. The Audit Services category is further subdivided into Financial Audit Services (FAS) Department and Specialised Audit Services Department.

Financial Audit Services are spread out across sectors and regional offices while Specialised Audit Services are centralised at the Headquarters. The Corporate Services Department supports the audit function.

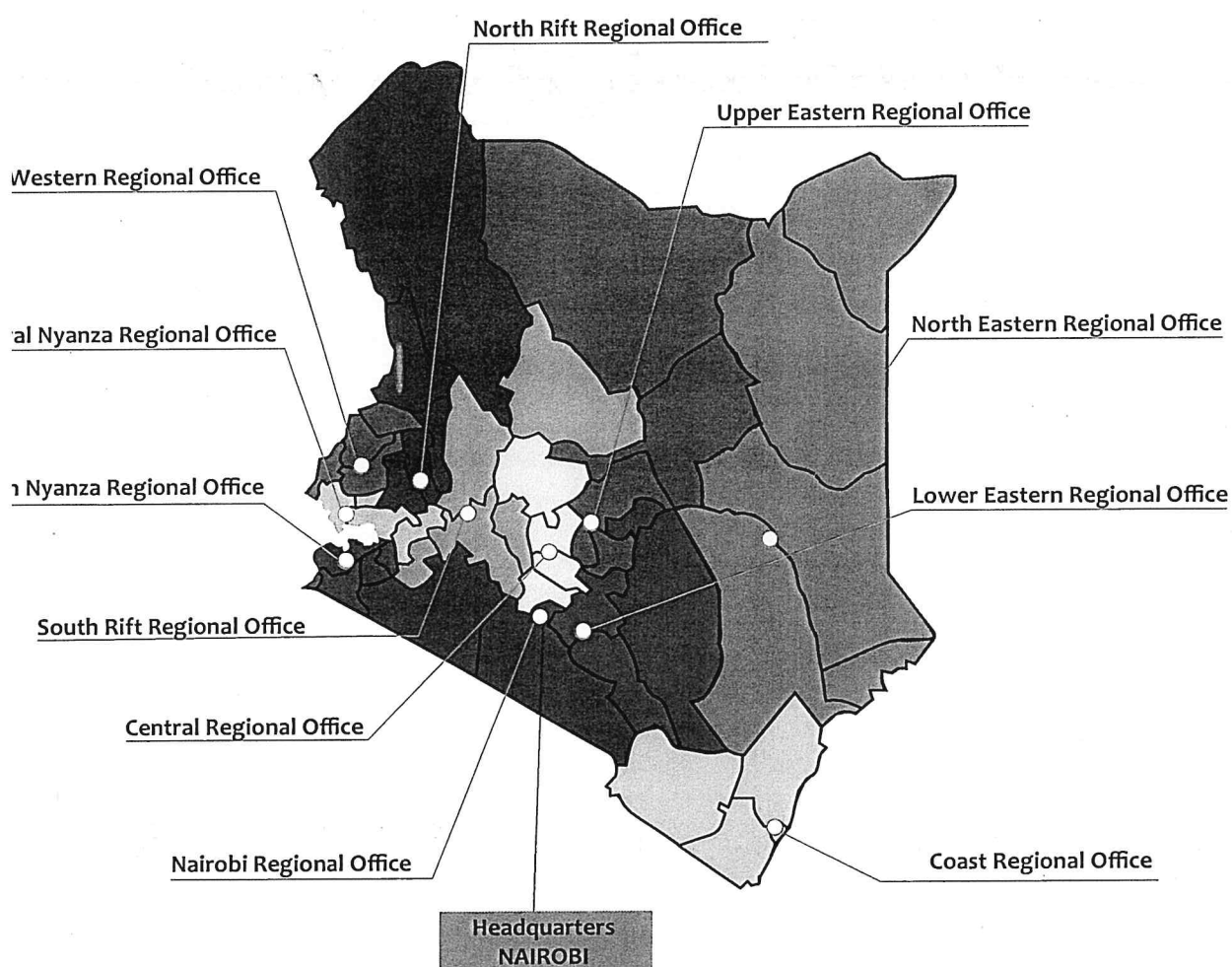
Figure 2: Organogram



## Regional Offices

The Office of the Auditor-General has 11 Regional Offices spread across the country. The Head Office is at Anniversary towers, Nairobi. Establishment of the Regional Offices is intended to involve audit services closer to the Kenyan people. It also ensures that there is continuous audit presence at the grassroots.

Figure 3: Regional Spread



## Location of our Regional Offices

Nairobi	Anniversary Towers
Upper Eastern	Regional Commissioner's premises, Embu
Coast	KPA Headquarters, Mombasa
North Eastern	Office of the Auditor-General Building, Garissa
Western	Office of the Auditor-General Building, Kakamega (next to Kakamega GK Prison)
Lower Eastern	Sartaj Plaza, Machakos Town
Central	Regional Commissioner's Building, Nyeri
Central Nyanza	Prosperity House, Kisumu
South Nyanza	Key Place Services Building, Homa Bay
South Rift	Kenya National Library Services Building, Nakuru
North Rift	Office of the Auditor-General Building, Next to Coca Cola Depot, Eldoret

## Our Clients

In the year under review, we audited 1,438 public entities. The audit clients are as outlined below: -

Table 1: Audit clients

### 2019-2020 Audit Clients

Clients	Number of Clients
<b>National Government</b>	<b>100</b>
MDAs	5
Consolidated Fund Services (CFS)	
Corporations	18
Donor Funded Projects	19
Funds	6
National Polytechnics	1
NGCDFs	29
Political Parties	
Receiver of Revenues	1
Regional Development Authorities	
SAGAs	4
TVETs	8
Universities	3
Water Development Agencies	
<b>Judiciary</b>	
MDAs	
Receiver of Revenues	
<b>Parliament</b>	
MDAs	
Funds	
<b>County Governments</b>	<b>40</b>
County Executives	4
County Assemblies	4
County Executive Funds	16
County Assembly Funds	5
County Corporations	1
Donor Funded Projects	
Water Companies	7
<b>Commissions &amp; Independent Offices</b>	<b>2</b>
Commissions	1
Independent Offices	
Funds	
<b>Grand Total</b>	<b>143</b>

We also undertake special and performance audits



## CHAPTER 2: OUR PERFORMANCE

This section provides a summary of the highlights in relation to our performance in the year under review. We anchor our performance in Article 229(4) of the Constitution that requires us to audit and report on all accounts of public entities by 31 December.

In addition, Article 229(6) of the Constitution and Section 7 of the Public Audit Act, 2015 require us to report on the lawfulness and effectiveness on the use and management of public resources.

Our score-card is further defined by our strategic priorities as outlined in our previous Strategic Plan 2018-2021. In line with our strategic direction and objectives, the Office designed its operations based on the following strategic priorities: -

**Strategic Priority 1:** To enhance professional excellence in the delivery of OAG's mandate

**Strategic Priority 2:** To continually transform the organisation for efficient and effective delivery of audit services.

These priorities were further supported by the following five goals: -

### Our Strategic Goals

- |        |   |
|--------|---|
| GOAL 1 | To enhance quality and timeliness of audit reports  |
| GOAL 2 | To promote and support good governance and accountability in the public sector                              |
| GOAL 3 | To promote delivery of quality services to the Kenyan people and sustainable management of public resources |
| GOAL 4 | Transform the organisation for efficient and effective delivery of audit services                           |
| GOAL 5 | To enhance Information, Communication and Technology capacity for efficient operations                      |

### Guiding principles

The achievement of these goals was guided by our core values of Integrity, Objectivity, Professional Competency, Innovation and Team spirit as explained below: -



**Integrity:** We are committed to honesty, reliability, and trustworthiness in our professional and personal conduct.



**Objectivity:** Our professional judgment is fair and is not swayed by personal bias, conflict of interest or undue influence by others.



**Professional Competency:** Our work is based on appropriate professional knowledge, skills, experience, up-to-date techniques and leading practices.



**Innovation :** We strive to continually improve on our delivery of services by being open to new ideas that are responsive to a rapidly changing operating environment.



**Team spirit:** We have a strong sense of mutual commitment which creates the synergy needed to achieve our goal.

### Contribution to governance and accountability

During the year under review, we captured our performance based on our strategic objectives as shown in our Performance Measurement Matrix:

Table 2: Performance Measurement Matrix

No.	Strategic Priority	Strategic Objective	What we did	Remarks
1.	Enhance professional excellence in delivery of OAG mandate	To provide timely and quality audit reports that meet stakeholder expectations	<ul style="list-style-type: none"> <li>• 2018/2019 Audits were completed and the audit reports submitted to Parliament in 2021.</li> <li>• Produced summary audit report for the National Government and submitted to Parliament.</li> <li>• Reviewed the performance audit manual and the quality review frameworks</li> </ul>	Transition in leadership had an impact on some of our operations
		To report on the lawfulness and effectiveness of the use of public resources	<ul style="list-style-type: none"> <li>• Completed six (6) performance audit reports</li> </ul>	Performance Audit reports submitted to Parliament are yet to be discussed



Continually transform the organisation for efficient and effective delivery of audit services	Foster an enabling working environment	<ul style="list-style-type: none"> <li>• Capacity building interventions for our staff</li> <li>• Devolved our audit services through the construction of 3 regional offices</li> <li>• Flexible working hours/ shifts in the wake of Covid 19 pandemic</li> <li>• Leveraged Audit Management System and other online platforms for remote working</li> </ul>	Devised strategies for ensuring continuous office operations during Covid 19 pandemic.
	Strengthen stakeholder support and manage Organisational image	<ul style="list-style-type: none"> <li>• Conducted two media training workshops on accurate reporting</li> <li>• Held 11 feedback meetings with various stakeholders</li> <li>• Published 1,000 copies of the Supreme Auditor publication and other IEC materials for stakeholder engagement</li> <li>• Provided technical support to other SAIs</li> <li>• Continued to engage our affiliates for mutual benefit</li> </ul>	We are planning to conduct stakeholder perception surveys on our services in order to measure our impact.
	Budget and source funds for adequate resources	<ul style="list-style-type: none"> <li>• Achieved 99% absorption rate of the Kshs 5.5 billion budget allocated</li> <li>• Collected audit fee of Kshs 187 Million</li> <li>• Continued to work with various development partners who supported various capacity building initiatives and ICT goods and services</li> </ul>	We still experience perennial budget shortfalls due to numerous requests for conducting special audits

## AUDITING FOR IMPACT

Our contributions to good governance and accountability for improved service delivery to the Kenyan people, are mirrored through various types of audits as follows:

### 1. Financial Audit

Financial audits refer to an objective examination and evaluation of the financial statements of public entities to confirm that the financial records present a true, fair and reasonable representation of the transactions they claim to represent.

We conduct financial audits on all public entities every year. We incorporate compliance audit to check whether entities comply with laws and regulations on the use and management of public resources. During the period, we completed and submitted 2,531 financial audits.

### 2. Forensic Audit

This entails examination of an entity's financial records to derive evidence on possible fraud. In Forensic Audit, two types of audits are carried out namely;

**Proactive Audits** are conducted when there is no reported allegation but the Office perceives/ analyses that there could be a risk of fraudulent activities in as far as public funds are concerned and,

**Reactive Audits** are conducted when there is a reported allegation from various sources. During the financial year, the Office conducted six (6) reactive audits.

Like with the other audit processes in the Office, the outbreak of COVID-19 pandemic affected the timely execution and finalisation of the special audits. There were also delays and failure by the management of the audited institutions to avail documentary evidence

during the audit exercise.

The following six special audits were finalised and reports submitted to Parliament;

Table 3: Forensic audits

No	Details
1	Special Audit on Accounts of the National Land Commission (Payments on behalf of other Government Entities) for the Period 2014/2015 to 2016/2017
2	Special Audit of Muhoroni Sugar Company – Under Receivership
3	Special Audit on Bomet County Government - Procurement and Financing
4	Special Audit on utilization of COVID-19 Funds by National Government Entities for the Period 13 March- 31 July 2020
5	Special Audit on utilization of COVID-19 Funds by County Governments for the Period 13 March- 31 July 2020
6	Special Audit on Financial and Human Resources Operations at National Construction Authority (NCA) for the Period 2014-2015 to 2016/2017

### 3. Performance Audit

In performance audit, we undertake independent examination of programmes, operations or management systems and procedures of government entities to assess efficiency, economy and effectiveness on the use and management of public resources. We undertook a review of the Performance Audit Manual in line with updated International Standards of Supreme Audit Institutions

SAIs). The Draft Manual has been prepared and is in the final stages of finalisation. We also commenced work on revising Performance Audit Procedures to enable us conduct audits using the Audit Management System. The revised manual and procedures will contribute to the delivery of audit services in an efficient and effective manner.

Our key stakeholders are yet to embrace Performance Audits. We experienced delays by auditees in responding to our management letters which led to delays in the completion of our reports.

The Office finalised six Performance audit reports that were submitted to Parliament during the period under review.

We participated in a parallel audit on Extractives Industries with SAIs of Tanzania and Mozambique under the leadership of the Netherlands Court of Audit (NCA). We also partnered with the Swedish National Audit Office (SNAO) in training and coaching two audit teams.

Parliament is yet to discuss Performance audit reports submitted by the Office. Hence, we can only follow up on our audit recommendations based on our reports and not on Parliament's conclusions and directives. The audit report on provision of Mental Health Services in Kenya is used by the Presidential Task force on Mental Health status in the country.

There is also evidence that some of our performance audit recommendations are being implemented by the auditees. We plan to carry out follow up audits to assess the status of implementation of audit recommendations.

Performance audit is critical as it helps in identifying;

Wastage and inefficiencies in delivering public services including areas of overlap;

“

Our key stakeholders are yet to embrace Performance Audits. We experienced delays by auditees in responding to our management letters which lead to delays in the completion of our reports.

- ❖ Opportunities to maximise return on investment in public services;
- ❖ Risks to the achievement of national goals; and
- ❖ Matters of social and economic concern to citizens.

Corrective action in response to these reports may be delayed if Parliament does not deliberate and make recommendations on the basis of these reports.

The Office is prepared to engage with Parliament through Committees to chart the way forward in ensuring that performance audit reports are discussed.

#### 4. Systems Assurance and Data Science audit

This audit focuses on the reliability and effectiveness of systems such as Integrated Financial Management Information Systems (IFMIS) and other Enterprise Resource Planner (ERP) Systems used by our clients to identify weaknesses and perform data analysis. This information is subsequently used to enrich Financial, Compliance and Performance Audits.

Our Systems Assurance and Data Science auditors carry out an examination and evaluation of information technology infrastructure, policies and operations in various public entities. These audits confirm whether there is data integrity and if entities are able to effectively protect their information



assets.

We carried out reactive technological audits through joint engagements with financial auditors for 10 auditees. The scope involved systems review, data analytics for selected components (payroll, revenue, students admission and record management for universities).

The findings of these audits were included in the Final Audit Reports/Certificates of the respective clients.

In Data Analytics, we extracted and analysed IFMIS data for National and County Governments for the Financial Year 2019/2020 and shared the results with financial auditors for further investigations. The financial auditors used the extracted and analysed data during their audit execution. We also assisted three financial audit teams in extraction and analysis of data from Enterprise Resource Planning systems (ERPs) of three State corporations.

The Systems Assurance and Data Science auditors were also involved in the Special Audits of COVID 19 Funds and Pending Bills in the County Governments.

## 5. Citizen Accountability Audit (CAA)

Citizen Accountability Audit (CAA) is an emerging area where the Office has considerably shifted the audit approach, through citizens involvement in the audit process. It is geared towards proactive, preventative and impactful audits as envisioned in Section 34 of the Public Audit Act, 2015. CAA was created towards achieving this goal as part of our initiative to encourage citizen participation in the accountability process.

Citizen Accountability Audit is founded on the premise that enhancing accountability in the use of public resources can only prosper with a vigilant and involved citizenry. The overall

objective is to proactively make a difference in the lives of citizens through promoting efficiency and effectiveness in the utilization of public resources.

This audit approach is in line with the Constitution of Kenya, which requires public participation as a key pillar in the running of public entities and implementation of public programmes, including monitoring and evaluation. In the year under review, CAA recorded two key milestones as outlined below: -

- a. The Office commenced Citizen Accountability Audits in the National Agricultural and Rural Inclusive Growth Project (NARIGP). This is a Kenyan government project financially supported by World Bank to help rural communities increase productivity and profitability in 21 counties.

The **first phase** of the audit covered five counties namely, Kiambu, Murang'a, Embu, Meru and Kirinyaga. The audit was conducted between November 2019 and February 2020.

The **second phase** conducted in Makueni, Vihiga, Homabay and Nandi Counties was done in March 2021.

- b. During the year under review, we also developed Citizen Accountability Engagement Framework and a Citizen Accountability Manual. The two documents give direction on procedure and criteria of involvement of citizens in the audit process.



OAG ANNUAL CORPORATE REPORT 2020 - 2021

## Audit Reports

As an independent audit institution, the Office conducts audits that respond to the expectations of our stakeholders. In the Financial Year 2020/2021, we submitted 2,531 audit reports to Parliament.

### PROGRAMME PERFORMANCE REVIEW 2018/2019 – 2020/2021

Table 4: Analysis of Audit Reports

		Audit Reports			Remarks
Budget Programme	Key Performance Indicator	2018/2019	2019/2020	2020/2021	
National Government Audit	No. of National Government Audit Reports	693	650	1,323	The number of audit clients has been increasing over the years
County Government Audit	No. of County Government Audit Reports	253	488	605	
CDF Audit	No. of CDF Audit Reports	290	290	574	
Specialised Audit	No. of Specialised Audit Reports	25	-	29	

The Office of the Auditor-General has one programme, which is Audit Services and our sub-programmes which are; National Government Audit, County Government Audit, CDF Audit and Specialised Audits.

In FY 2019/2020, there was a delay in appointment of the Auditor-General for eleven (11) months after tenure of the previous Auditor-General ended.

This resulted in an accumulation of a backlog of unprocessed audit reports. In the FY 2020/2021 the Auditor-General targeted to issue reports for two years for financial years 2018/2019 and 2019/2020. The number of reports reviewed

and verified for the two years translates to 95 percent with the outstanding reports expected to be completed by March 2022.

### Audit Opinions

The Office conducts audits that are focused on meeting the expectations of the Kenyan people.

We aim to produce audit reports that are relevant, value adding and impactful. Reliability and credibility of the audit reports ensures that stakeholders can confidently look up to us as the ultimate authority in oversight and accountability in the use and management of

Compared to the previous year, the number of financial statements with unmodified/unqualified opinion increased from 33.8 to 41.7 percent. The number of financial statements with modified/qualified opinion decreased from 48.0 to 45.5 percent.

There was also a drop in the percentages of adverse and disclaimer of opinion compared to the previous year. Overall, there has been an improvement in the audit opinions following a series of capacity building interventions by the Office.

Figure 5: Audit Opinions for County Executive

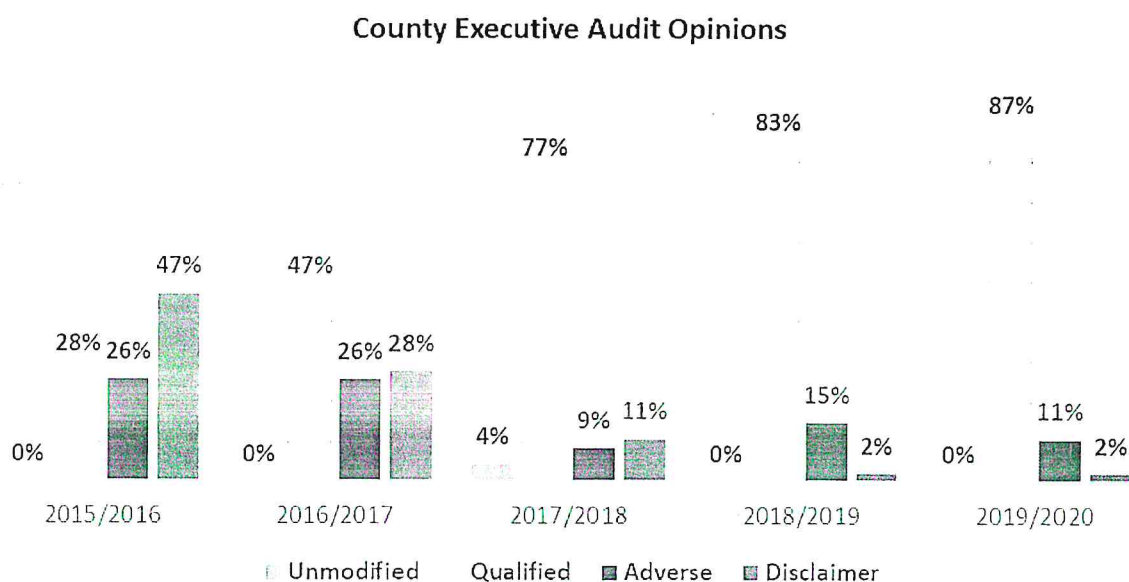
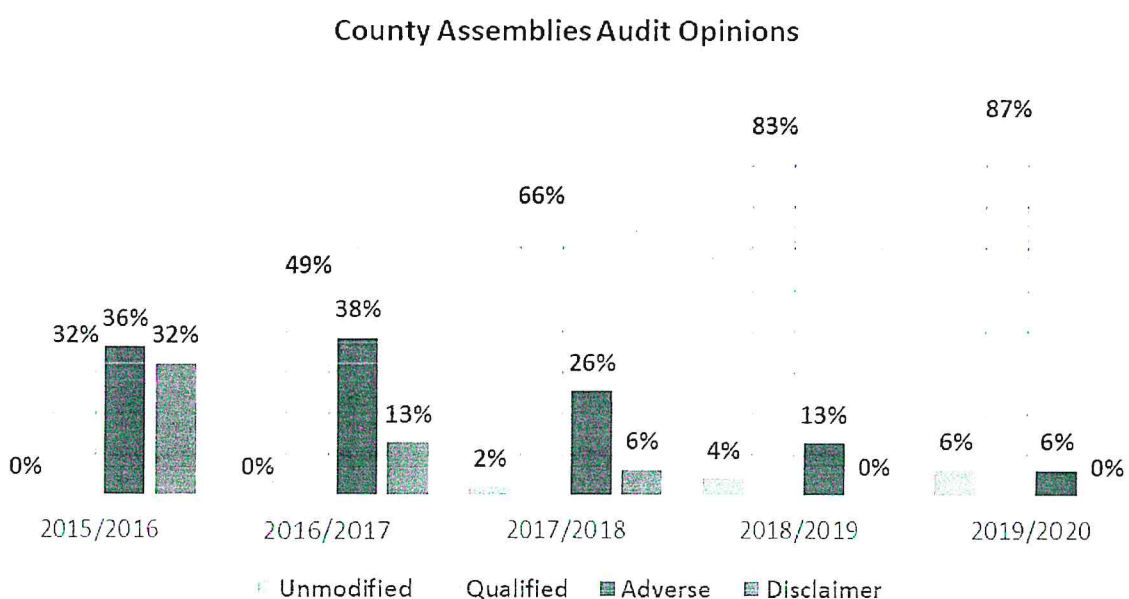


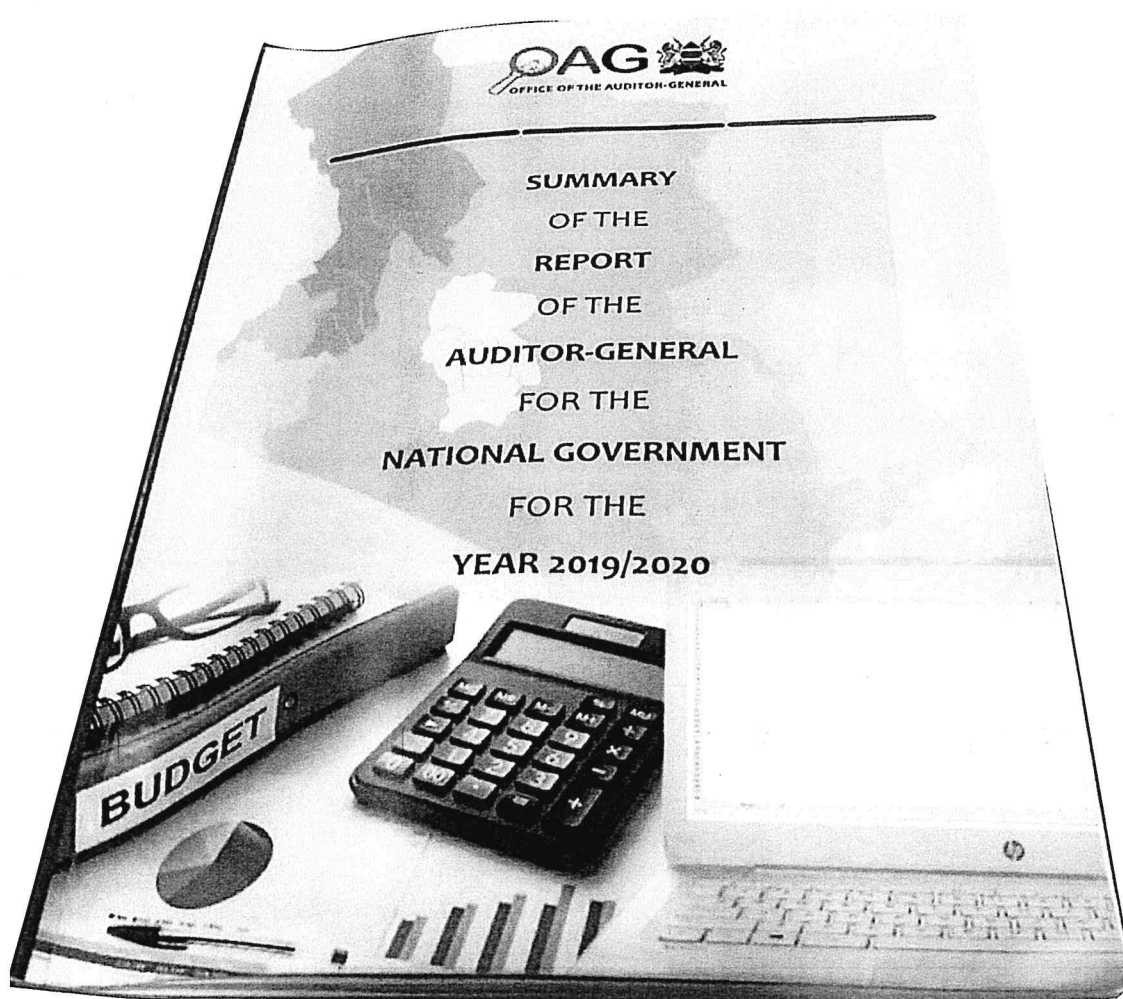
Figure 6: Audit Opinions for County Assemblies





ring the year under review we audited financial statements of 47 County Executives and a similar number of County Assemblies' financial statements. In the last five years, the County Assemblies performed better compared to the County Executives. Though 100 per cent of the County Assemblies recorded disclaimer of opinion in 2015/2016 financial year, it reduced to 13 per cent in 2016/17 and six per cent in 2017/18. In 2018/2019 and 2019/2020 the Assemblies fared much better with no entity recording a disclaimer of opinion.

The Assemblies also recorded a steady improvement in unmodified opinions, from no entity posting an unmodified opinion in 2015/2016 and 2016/2017 to two per cent in the subsequent year, four per cent in 2018/2019 and six per cent in 2019/2020. County Executives did not post impressive figures with the number of entities getting qualified opinions increasing from 28 per cent in 2015/2016 to 87 per cent in 2019/2020.



## CHAPTER 3: OUR PEOPLE AND CAPABILITY

### Our people

OAG takes seriously and cares for the well-being and welfare of its staff through provision of a conducive working environment, adequate working tools, medical insurance and capacity building programmes.

Occasioned by the COVID-19 pandemic and in strict adherence of the Ministry of Health (MoH) protocols with emphasis on social distancing, the Office embraced working from home as well as working in shifts at the workplace.

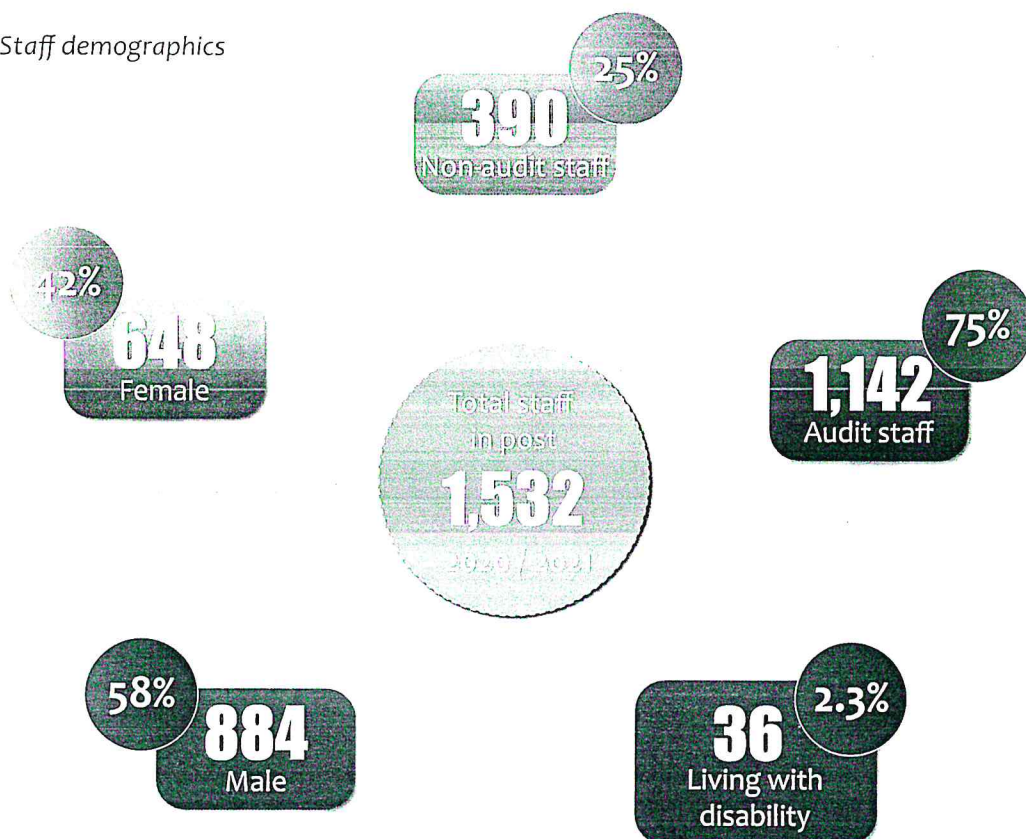
Further, we developed Career Progression Guidelines to define clear pathways that will ensure our staff reach their full potential in career growth and development.

The guidelines work towards facilitating the recruitment, retention, development, training and promotion of all staff.

#### Staff Demographics

Below is the general outlook of the staff status in Financial Year 2020/2021:

Figure 7: Staff demographics





## Capacity Building



We conducted several training programmes geared towards providing prerequisite knowledge and skills to enable staff to effectively perform their duties.

The scope of learning and development activities included the following; induction, mentorship programme, conferences, seminars and workshops, on-the-job training, in-house training and exchange programmes.

In addition, we conducted trainings on use of the Audit Management System (AMS) using the TeamMate software, to enhance efficiency and quality of the audit reports produced by the Office.

We also held training programmes in audit quality management, including adherence to auditing standards. Further, our staff participated in at least two professional development activities during the year. These were helpful in enhancing skills and competencies in audit quality reviews.

During the period under review, the Transport and Logistics Section staff benefited from training in Defensive Driving and Road Safety, which are essential components of continuous staff growth and development. Various members of staff also attended customer care and professional communication skills courses.

For professional growth, our staff participated in various trainings facilitated by a number of professional institutions including the Institute of Certified Public Accountants of Kenya (IPAK), Public Relations Society of Kenya (PRSK), Institute of Internal Auditors (IIA),

Institute of Human Resource Management (IHRM), Kenya Institute of Supply Chain Management (KISM), Law Society of Kenya (LSK) and Information Systems Audit and Control Association (ISACA).

The Office also organised in-house trainings funded by the Public Financial Management Reforms (PFMR) secretariat. Among these programmes were refresher courses on conducting forensic audits that enhanced planning, execution and report writing by audit staff.

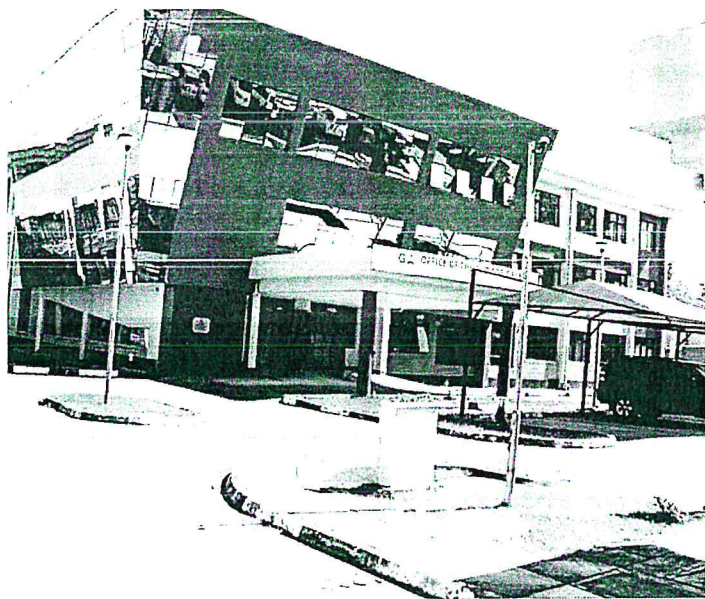
We also trained staff on Public Finance Management and Public Procurement and Assets Disposal Act, 2015 and the Regulations, 2020. The knowledge in these key topical areas of training is significant in delivery of the mandate of the Office. This has also built the capacity and confidence of auditors in undertaking audit assignments.

## Work Environment

During the year, the Office provided staff with appropriate working tools and equipment to



enhance service delivery to our clients. With the advent of devolution, we currently have 11 Regional Offices which are strategically placed across the country to enable us provide quality audit services. Our continuous presence at the grassroots ensures we provide timely audits to the citizenry and service delivery to all.



We continued with the decentralization of audit services by setting up Regional Offices across the country as follows:-

- ↳ We leased office accommodation and carried out partitioning works for the South Nyanza Regional Office in Homa Bay.
- ↳ We leased office accommodation in Machakos to accommodate staff in the Lower Eastern Regional Office in a bid to devolve audit services in the region.
- ↳ The Machakos office was partitioned and staff relocated from the Head Office to Machakos.
- ↳ Finalised plans to begin construction of the Coast Regional Office in Mombasa. Land for the project was identified and the procurement process finalised.

We also received the necessary technical assistance from the State Department for Public Works in relation to our projects.

## Logistics

In our quest to provide quality and timely audit reports in line with our constitutional mandate, we have

continuously focused on modernising our fleet of vehicles. This has been necessitated by the need to reduce high operational costs that are a characteristic of an old and outdated fleet.



A well-established fleet enhances transport and logistics support for effectiveness and efficiency both in audit work and Corporate Service Department's duties. A modern and well maintained fleet improves the corporate image of our Office.

As at the start of the Financial Year 2020/2021, the Office had a total fleet establishment of 96 vehicles spread in all the eleven Regional Offices and the Head Office.

The Office purchased a total of seven new vehicles. A total of 13 vehicles were boarded. However, none was disposed of during the year. These have been earmarked for disposal in the financial year 2021/2022. The actual number of operational vehicles as at the close the financial year 2020/2021 was 103.

Our vehicle allocation strategy is to have newer vehicles in the Regional Offices since these cover long distances and rough terrains. Our target is to have at least one vehicle per team.

## Technology, data and knowledge

Adopting a hybrid working system brought about by the Covid-19 pandemic has seen us adjust our operations with more focus on virtual engagements. The Office has ensured that online engagement platforms are continuously running with emphasis being on

the Audit Management System (AMS), which is the main remote working platform for audits. Through this system, auditors are able to plan, sign work, supervise, review and generate reports remotely.

### Budgetary Allocation

Table 6 below shows total approved budget and actual expenditure for both Recurrent and Development by Programmes/Sub programmes and Economic classification respectively.

Table 6: Analysis by Category of Expenditure: Programmes (Kshs.Million)

Economic Classification	Approved Budget			Actual Expenditure		
	2018/19	2019/20	2020/21	2018/19	2019/20	2020/21
<b>AUDIT SERVICES</b>						
Recurrent Expenditure	5,419.68	5,362.50	5,327.91	5,419.61	5,245.91	5,089.76
Compensation of employee	3,343.99	3,543.90	3,684.85	3,343.92	3,537.03	3,644.51
Use of Good and Services	1,781.57	1,464.33	1,326.77	1,781.59	1,359.62	1,185.09
Grant and Other Transfers						
Other Recurrent	294.12	354.27	316.29	294.11	349.26	260.16
<b>Capital Expenditure</b>	<b>462.23</b>	<b>142.87</b>	<b>196.67</b>	<b>379.33</b>	<b>142.87</b>	<b>196.55</b>
Acquisition of Non-financial Assets						
Capital Grants to Government Agencies						
Other Development	462.23	142.87	196.67	379.33	142.87	196.55
<b>Total Programme</b>	<b>5,881.91</b>	<b>5,505.37</b>	<b>5,524.58</b>	<b>5,798.94</b>	<b>5,388.78</b>	<b>5,286.31</b>
<b>TOTAL PROGRAMME</b>	<b>5,881.91</b>	<b>5,505.37</b>	<b>5,524.58</b>	<b>5,798.94</b>	<b>5,388.78</b>	<b>5,286.31</b>

FY 2018/2019, the Office was allocated a recurrent budget of Kshs. 5.42 Billion with an actual expenditure of Kshs. 5.42 Billion, while in FY 2019/2020 the Office was allocated Kshs 5.36 Billion with an actual expenditure of Kshs. 5.25 Billion. In FY 2020/2021 the allocation was Kshs. 5.33 Billion with an actual expenditure of Kshs. 5.09 Billion. This translates to absorption rates of 97%, 99% and 96% in FY 2018/2019, 2019/2020 and 2020/21 respectively.

FY 2020/2021, the Office of the Auditor-General had a lower absorption rate of 96% due to operational challenges associated with measures taken to respond to the Covid-19 pandemic. This is impacted negatively on various economic items.



## Review of Legal Frameworks



We embarked on review of the Public Audit Act, 2015 to enhance the independence of the Office and provide clearer provisions for effective execution of our mandate as required by the Constitution.

Our timelines for submission of audit reports are very tight owing to a provision in the Public Finance Management Act, 2012, which gives public entities three (3) months after the end of the financial year to present their financial statements to the Auditor-General. This reduces the constitutional timelines for audit to 3 months from the 6 months given to audit and report to Parliament and the County Assemblies.

Consequently, we are advocating for the review of the Public Finance Management Act, 2012 to provide for adequate timelines for submission of audit reports to Parliament and relevant County Assemblies.

### Quality Assurance and Management

Quality management ensures that the processes are effective and lead to credible results. The Office continues to champion data-driven audits through provision of expertise in data mining, analysis and reporting. This similarly ensures that our audit reports are credible and meet our stakeholders'

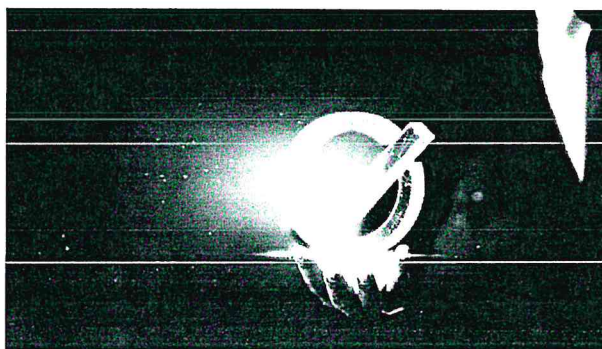
expectations.

We have instituted mechanisms for ensuring quality in our audit processes and services. Management of quality in the reports is guided by International Standards of Supreme Audit Institutions (ISSAIs) that guarantee that quality standards are duly implemented. Additionally, quality management ensures accuracy and reliability in our audit reports.

We review audits and operational systems and activities with a view to ensuring that all audit outputs fulfil professional standards, legal requirements and audit policies and procedures as established by the Office. Our goal is to publish appropriate audit reports that meet the needs of stakeholders and result in beneficial change in the management of public resources.

We prioritised improvement in our work processes by developing several audit quality assessment tools and workflow documentation that were developed to enable us carry out audit quality and system reviews more effectively.

The Office provided technical support in the establishment and facilitation of the training of Engagement Quality Reviewers that were deployed to all the audit departments to enhance audit quality management.



## CHAPTER 4: RISK MANAGEMENT AND SUSTAINABILITY

The activities of the Office exposes it to a variety of operational and financial risks. These activities require the analysis, evaluation, acceptance and management of risk or combination of risks. Managing risks is core to our business as operational risks are an inevitable consequence of being in business. Our aim is to achieve an appropriate balance between risk and minimisation of potential adverse effects on our performance.

Internal auditors are part of key pillars of good corporate management. This makes it necessary for them to have relevant knowledge of professional standards and by association with relevant bodies and authorities. Good coverage of the audit scope requires efficient budgetary support, proper staffing, conducive work environment and equipment. Additionally, the automation of internal audit process calls for support since most of the auditors were not effectively equipped with IT skills on the audit software.

Among the key risks are the financial and operational risks. Financial risks include unavailability of adequate resources, cashflow while operational risks are the political and environmental risks.

The Office's financial risk management policies are designed to identify and analyse risks, set appropriate risk limits, control and monitor the risks while at the same time ensuring adherence to laid down limits. This is achieved by means of reliable and up-to-date information systems. The Office regularly reviews its financial risk management policies and systems to reflect changes in the public sector environment and emerging leading practices.

Internal audit is responsible for assessing the



risks faced by the Office on a continuous basis as well as evaluating and testing the design and effectiveness of its financial and operational controls that address these risks.

Our aim is to tighten our internal controls through an independent, systematic and disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes. Our team of internal auditors review the processes for risk management, internal control and governance, thereafter furnishing the management with analysis, recommendations, counsel and information focused on advancing the goals and objectives of the Office.

We established the Audit, Risk and Compliance Committee (ARCC) in September 2020 to ensure a proper reporting structure for the internal audit function and compliance with the Public Finance Management (PFM) Regulations for the National Government, especially on the area of independence of the internal audit function.

The function of the Audit, Risk and Compliance



Committee is to:

- a) Support the Auditor-General with regard to their responsibility for issues relating to risk, control and governance and associated assurance. However, the responsibility over the management of risk, control and governance processes remains with the management of the Office.
- b) Follow up on implementation of the recommendations of internal and external auditors.

We embraced the use of Audit Management System (AMS) to enable us conduct seamless, systematic and standardized audits. Our risk management team has engaged in various value adding audits within the financial year 2020/2021.

Within the first-quarter (July-September 2020), our internal auditors actively engaged the

management through audit recommendations to ensure that we lead by example and become a model organisation as required by International Standards for Supreme Audit Institutions-Principle 12 (INTOSAI-P12).

Our internal auditors issued 11 audit recommendations, providing reasonable assurance on the control environment. Follow up on implementation of these recommendations is ongoing. Other audits or governance and management have also been executed with engagements and deliberations conducted among all relevant stakeholders.

### Risk Management

We have identified risk factors that may potentially or actually hinder our operations, however, appropriate mitigating measures and strategies have been implemented. A cross-section of risks have been identified are as follows: -

Table 7: Risk management

Risk factor	Likelihood	Impact	Mitigation
Failure to meet statutory audit timelines	High	High	<ol style="list-style-type: none"> <li>i. Optimization on use of technology and data science in audit</li> <li>ii. Audit workload redistribution</li> <li>iii. Ensure adequacy of resources and enhance resource optimization</li> </ol>
Failure to produce quality audit reports	Medium	High	<ol style="list-style-type: none"> <li>i. Enhanced supervision and review of audit and audit reports</li> <li>ii. Increased use of peer review</li> <li>iii. Enhancement of quality management and quality assurance</li> </ol>
Inadequate funding	High	High	Resource mobilization
Negative reputation	Medium	High	Enhanced stakeholder engagement

Cyber and information security	High	High	i. Security awareness ii. Enforcement of the Code of Ethics iii. Enhancement of the ICT security
Resistance to Change	High	High	i. Capacity Building ii. Culture and change management programme
Changes in Government policies	Medium	High	Enhanced stakeholder engagement
Limited support from key stakeholders	Medium	High	Stakeholder engagement
Covid-19 and other emergencies	High	Medium	i. Adherence to government guidelines ii. Constant communication to raise awareness

## Sustainability

We conduct audits that are aligned to the Sustainable Development Goals (SDGs). In an effort to realise this objective, we plan our audits with the aim of making a contribution to sustainability. We also focus on key priorities that positively impact the lives and livelihoods of the citizens. As a contribution to sustainability, we assess various areas that are in line with our mandate.

Our overall intention is to establish an audit approach aligned not just to sustainable development, but also in line with the African Union (AU) Agenda 2063 and the prioritised areas in our National Development Plan (NDP), Vision 2030, the Big Four Agenda and continuous quality service delivery.

### Figure 8: Sustainability



Our commitment to provide adequate health services and enhanced welfare for the benefit of our staff is one of our priorities.

- In the face of the Covid-19 pandemic and the resultant lockdowns, we ensured that our staff are safe as they performed their work.
- Using guidance from the Ministry of Health (MoH), we supplied information on health and safety tips and measures to our staff using various communication channels.
- We embraced technology by adopting systems that allowed staff to work remotely and based on shifts to ensure reduced contact and movement of staff.
- The Office through voluntary contributions from members of staff, donated Kshs.1.1m towards the Covid-19 Emergency Fund to cushion vulnerable citizens from economic hardships as a result of the pandemic.
- We also carried out audits relating to preparation, mitigation and response to Covid-19 pandemic by both the National and County Governments



#### 4 QUALITY EDUCATION



- The Office in its endeavour to build on the competencies of its staff, provides training programmes meant to build individual capacity, thus creating opportunities for career and professional development.
- We also carried out audits in the education sector including the Universities and TVETS. Some of the audits include Performance audits on:
  - ✓ Fire Safety Preparedness in secondary schools by the Ministry of Education.
  - ✓ Expansion, improvement and maintenance of infrastructure in Public Primary schools by the Ministry of Education

#### 5 GENDER EQUALITY



- We have applied mechanisms in our recruitment processes and aligned our internal systems aimed at achieving a gender-balanced working environment.
- We also reported on gender equality - affirmative action by entities, in line with the requirements of the Constitution and National Cohesion and Intergration Act, 2008.
- We established a Gender Mainstreaming Workstream to ensure affirmative action related to recruitment, promotion and training comply with equality and non-discrimination principles.
- We also audit entities charged with the responsibility of enhancing economic empowerment of women, youth and vulnerable members of our societies.

#### 8 DECENT WORK AND ECONOMIC GROWTH



- The Office is an equal employer. One of the concerns we had was getting adequate staff to be able to cope with the ever expanding mandate. This not only goes a long way in creating jobs but it also gives our staff decent pay that in turn spur economic growth.
- In line with our Constitutional Mandate, we also carry out value for money audits to ensure Economy, Efficiency and Effectiveness in the use of public resources.
- We also conducted audits of pending bills to establish outstanding payments to suppliers of government entities, for prompt settlement of the payments.

#### 13 CLIMATE ACTION



- We are alive to the consequences that can be brought about by global warming. We are committed to contribute towards the realisation of SDG-13 on Climate Action which is aimed at reducing carbon footprints. Due to gradual reduction of forest cover in Kenya, we joined hands with the Ministry of Environment and the National Environment Management Authority (NEMA) in a tree planting exercise in Garissa County, to commemorate the World Environment Day. Through this contribution and other interventions, it is expected that the forest cover will grow from 7.4 percent to the UN recommended minimum of 10 percent.
- Additionally, our audits are structured to safeguard environmental conservation.
- We conducted Performance Audit on Enforcement of Environmental Regulations on Effluent Management in slaughterhouses by the National Environment Management Authority.

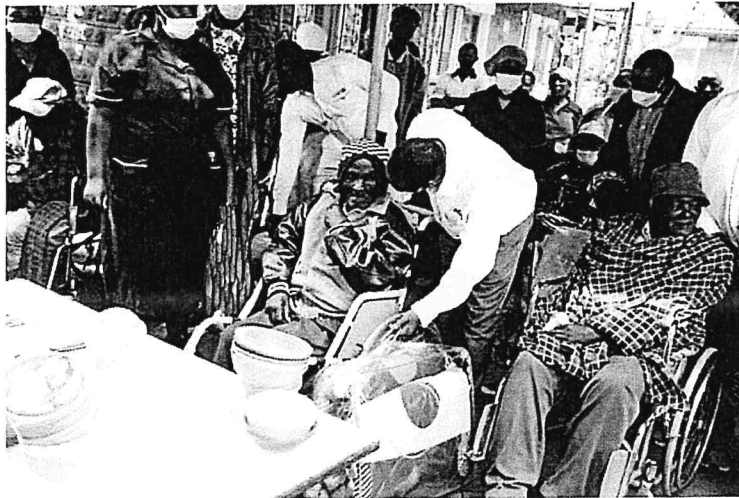




## CHAPTER 5: STAKEHOLDER ENGAGEMENTS

We held several engagement forums with various stakeholders to assess the extent to which we have achieved their expectations. We also gave support in committee hearings of Parliament and County Assemblies.

Effective communication and stakeholder engagement are integral in the management of public resources. As an Office charged with the responsibility of enhancing accountability in the public sector, we consider our stakeholders key in the effective delivery of our mandate.



Sustained stakeholder engagement will undoubtedly provide the public and other stakeholders an opportunity to play a critical role in the management of their affairs, thus resulting into greater audit impact. We recognise that, to remain relevant in the audit profession, there is need for effective and continuous engagements with stakeholders.

TOSAI Standards of Supreme Audit Institutions Principle 12 - The Value and Benefits

Supreme Audit Institutions – making a reference to the lives of citizens, is the basis on which the Office strives to produce user-friendly audit reports that resonate with the needs of the citizens and requirements of other stakeholders.

The demand for user-friendly audit reports cannot be understated. The Office has made proposals to translate audit reports into Swahili to reach a wider audience. Plans are underway to produce simplified versions of audit reports.

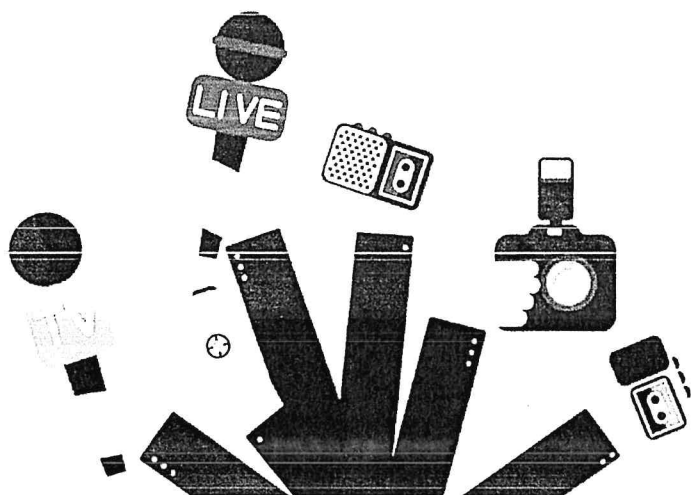
### Citizens

The Office recognizes that the Kenyan people are key stakeholders in the accountability process. This is owing to the fact that they are the owners and beneficiaries of public resources. The Constitution of Kenya bestows a responsibility on the Office to provide assurance that these resources are safeguarded. We have issued 2,531 audit reports including consolidated versions, for ease of understanding by the citizens.

We have also developed a Citizen Engagement Framework to guide the involvement of citizens in the audit process, and to ensure their contributions in the management of public resources. We endeavour to produce focused and relevant audits that resonate with the expectations of our stakeholders.

### Media

The media is important in disseminating the audit reports to the public and other stakeholders. INTOSAI P-12 requires Supreme Audit Institutions to engage with the media to enhance understanding of their mandate.



We conducted two media workshops for 40 journalists with the aim of enhancing their understanding of the audit process, for accurate and effective reporting of audit findings, as well as facilitate enhanced communication with the citizens. The Media, being opinion shapers through their reporting, have been instrumental in the accountability process.

We have been conducting continuous assessment of the level of reporting by journalists who have been trained on the audit process. We have observed positive trends from these findings as illustrated below:

Table 8: Media Reports Monitoring Tool

**Media Reports Monitoring Tool- Accuracy of Articles On Audit Findings**

PERIOD: June, 2020 – July, 2021

Month	Number of articles reviewed	Number of accurate articles	Percentage of accurate articles (%)
June, 2020	16	13	81%
July, 2020	12	8	66%
August, 2020	22	14	64%
September, 2020	20	15	83%
October, 2020	18	14	78%
November, 2020	24	20	83%
December, 2020	14	12	85%
January, 2021	20	17	85%
February, 2021	21	18	86%
March, 2021	15	14	93%
April, 2021	12	11	92%
May, 2021	15	13	87%
June, 2021	24	23	96%
<b>TOTAL</b>	<b>233</b>	<b>192</b>	<b>Average: 83 per cent</b>

## sibility for impact

During the period under review, our work cited public interest. The table below captures the Media conversations touching on our Mandate between July 2020 – June 2021.

### Summary of number of relevant conversations on OAG in mainstream and social media for 2020/2021.

Source of conversation	Frequency	Percentage
Committee proceedings	335	12
Reporting on OAG audit findings	1,566	54
Comments and opinions of stakeholders from social media	638	22
Editorial	45	2
General news stories- Standard Media, Nation Media, The Star, Kenya updates, Kenya Today, Kenya News.	312	10
<b>Total</b>	<b>2896</b>	<b>100</b>

## County governments

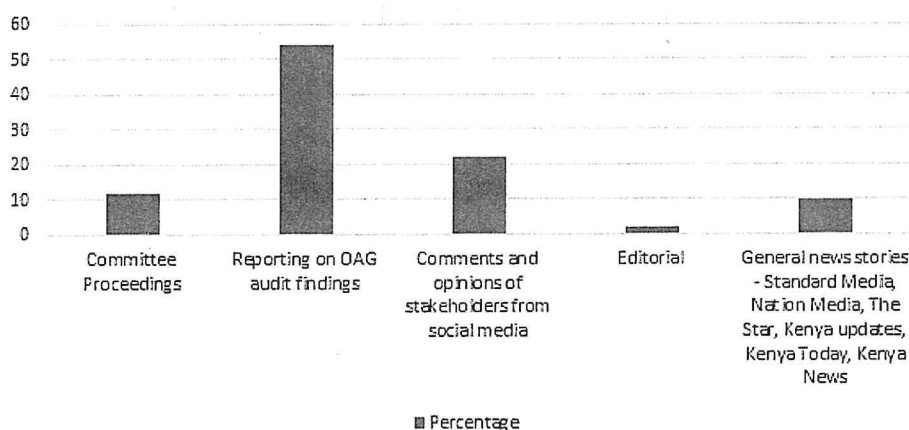
County governments are entities critical in the provision of services to the citizens at the sub-national level. The County Assemblies are representatives of the people and interrogate the audit reports on behalf of the citizens. We held 11 engagements with the county governments and discussed issues touching on capacity building and follow-up of audit recommendations, as means of improving service delivery to the citizenry.

## Parliament

Parliament is one of the primary consumers of our audit reports. The Constitution requires us to submit audit reports to Parliament and relevant County Assemblies, the people's representatives, for scrutiny on how public resources have been managed. In carrying out their duties, we provide support to the Parliament and County Assemblies in holding both the National and County Governments to account for use of taxpayers' money. We do this by guiding the Oversight Committees of Parliament and the County Assemblies in interpretation of the Auditor-General's reports, and follow up on recommendations.

We also support Parliament and County Assemblies in report writing and follow up on the implementation of committees'

Summary of the number of relevant conversations on OAG in mainstream and social media 2020/2021





recommendations. To this end, the Office has developed a framework for tracking implementation of audit recommendations and endeavours to collaborate with other institutions to improve on the follow up. This will ultimately improve performance of government institutions for better service delivery to citizens.

During the year under review, we supported the Public Accounts Committee (PAC) of the National Assembly as it held 128 sessions examining the Auditor-General's reports on expenditure of the National Government.



We also supported the Public Investments Committee (PIC) of the National Assembly as it held 114 sessions, discussing findings in the Auditor-General reports, and supported 38 sessions of the Special Funds Accounts Committee (SFAC). PIC examines the reports of the Auditor-General on public investments.



During the period, we further supported Public Accounts and Investments Committee of the Senate in 75 sessions, during examination of reports of thirty-eight County Executives for 3 financial years (2016/17, 2017/2018 and

2018/2019) and 20 sessions during examination of reports of 20 County Assemblies.

After committee hearings are completed the Parliamentary and County Assembly committees with the assistance of the Office, give recommendations which must be implemented by the entity concerned. Thereafter, the Auditor-General follows up to confirm whether the recommendations have been implemented.

### Development Partners and Affiliates

To continue achieving our mandate, we have partnered and have various affiliations with both development partners and other SAIs. These partners include German Development Agency - Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), United Nations Development Programme (UNDP), World Bank, Danish International Development Agency (DANIDA), Swedish National Audit Office (SNAO), Audit and Transparency International (TI).



Other key affiliates include the African Organisation of Supreme Audit Institutions (AFROSAI), International Organisation of Supreme Audit Institutions (INTOSAI) and African Organisation of Supreme Audit Institutions –English speaking (AFROSAI-E).

## International Commitments

We were honoured with the election of our Auditor-General, CPA Nancy Gathungu, CBS, by the Governing Board of African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) to the position of Vice Chair for a period of 3 years.

The Office continues to contribute to the global arena in the area of public sector auditing. We are in the INTOSAI Capacity Building Committee and the Chair of the Workstream on Guides and Occasional Papers. The Workstream manages the production and maintenance of CBC Guides and occasional papers, and updates them when necessary. The Office is a member of the INTOSAI CBC Editorial Board. The Board provides editorial support to CBC Website content. Also, during the period under review, I chaired the Knowledge Sharing Committee of AFROSAI.

We are also members of five (5) other working groups of INTOSAI on emerging areas of

audit of public debt, extractive industries, environmental audits and impact of science and technology.

We have provided capacity building at the National Audit Chamber of South Sudan in six thematic areas under cooperation with IDI, AFROSAI-E and the Supreme Audit Institution of Norway. The Office has a continued cooperation with Swedish National Audit Office both at bilateral level and through the East Africa Regional Cooperation bringing together Supreme Audit Institutions of the Republic of Uganda, United Republic of Tanzania, Republic of Rwanda and Republic of Kenya. Our staff are also providing technical support to Supreme Audit Institution of the Gambia and are resource persons for AFROSAI-E and IDI capacity building programmes in various areas.

We also conducted a parallel audit with the Netherlands Court of Audit, SAI of Tanzania and SAI of Mozambique.





## CHAPTER 6: PERFORMANCE

### SAI PERFORMANCE

The Office conducted a baseline self-assessment using the SAI Performance Management Framework (SAI-PMF) and an annual self-assessment using the AFROSAI-E Institutional Capacity Building Framework (ICBF).

The SAI-PMF comprises a set of 25 indicators, of two to four dimensions each, for measuring SAI performance against international practice in six domains. Scores of 0 to 4 are given to each dimension and aggregated per indicator. The domains are:

1. Independence and Legal Framework
2. Internal Governance and Ethics
3. Audit Quality and Reporting
4. Financial Management, Assets and Support Structures
5. Human Resources and Training
6. Communication and Stakeholder Management

The ICBF identifies gaps that need to be addressed in organisational growth and maturity. The last assessment using the ICBF was done for the 12-month reporting period ending December 31, 2020.

The ICBF comprises five development levels, Level 1 to Level 5, and five institutional development areas or domains, namely:

1. Independence and Legal Framework
2. Organisation and Management
3. Human Resources
4. Audit Standards and Methodology
5. Communication and Stakeholder Management





summary of the findings from the assessments using the two frameworks is presented below.

Table 9: Combined Key Findings of the SAI PMF and ICBF Assessment

Domain	Strengths	Weaknesses
Independence and Legal Framework	<p>OAG has a distinct strength in its Constitutional Framework and Legal Mandate both of which provide an enabling operating environment. The constitutional framework is robust. It provides for the independence of the Office and guarantees a reasonably high degree of autonomy.</p> <p>The legal mandate is sufficiently broad.</p> <p>Independence of the Head of the SAI and its members is provided for</p> <p>Unrestricted access to information</p> <p>OAG demonstrates of its value and benefits to Kenyan citizens through strengthening the accountability, transparency and integrity of government and public sector entities.</p>	<p>OAG lacks financial independence.</p> <p>Funds are not available at the time required or in the amounts requested.</p> <p>Office lacks a policy and mechanism for follow up on audit recommendations.</p>
Internal Governance and Ethics/ Organization and Management	<p>Strategic Plan is in place</p> <p>There is a well-established process of developing and approving the overall audit planning.</p> <p>Overall Audit Plan contains details of high-level objectives and assignment of responsibility for each audit.</p> <p>Code of Ethics is in place but there is no documented nor implemented ethics control system which supports ethical behaviour and addresses breach of ethical values.</p> <p>Incentives for better staff performance are in place though minimal.</p> <p>There are efforts to strengthen the culture of accountability and internal control, but this seems to be limited to the top levels only.</p>	<p>The Plan lacks external stakeholder input</p> <p>The quality of OAG Audit documentation and reports requires major improvement.</p> <p>A system of internal controls is in place but the approved risk management policy has not been implemented.</p> <p>Quality control systems are in place (e.g., manuals) but no formal systems in place to flag out risks to quality arising out of the work</p> <p>QA findings are not tracked to ensure corrective action is taken.</p> <p>There is limited Quality Control over outsourced audits and no Quality Assurance system for outsourced audits.</p> <p>System for monitoring and reporting on performance in all areas is lacking</p> <p>Leadership capacity and capabilities need to be strengthened.</p> <p>Lack of adequate capacity in organizational planning: Strategic and Operational planning, including monitoring and evaluation of implementation</p>

Domain	Strengths	Weaknesses
Audit Quality and Reporting/Audit Methodology and Standards	<p>Audit Coverage -100% as mandated by the Constitution</p> <p>Audit Standards and Quality Management: The Financial and Compliance Audit Manual (F!CAM) complies with the standards and has been customized to suit the OAG context.</p> <p>Audit Standards and Quality Management: OAG has adopted INTOSAI's Performance Audit Guidelines as its PA standards.</p> <p>Supervision and review at all levels ensures quality control.</p>	<p>A gap in capacity building for audit supervision and review at all levels which may negatively impact on quality control.</p> <p>Audit methodology not consistently followed.</p> <p>Late submission of the Audit reports. (15%submitted by 31 December).</p> <p>Late publication of audit reports (&gt;60 days)</p> <p>No established system of reporting publicly any follow up measures in regard to implementation of audit recommendations.</p> <p>Lack of adequate capacity in Parliamentary committees has hampered the discussion of PA reports</p>
Management and Support Structures / Organization and Management	Support services are adequately staffed with skilled staff.	Many records are still in manual form making accessibility difficult.
Human resources and Training /Human Resources	<p>HR Management Policy documents are in place.</p> <p>Professional and skills development programs are in place but appear unsystematic.</p>	<p>Performance appraisal not well implemented (setting of targets, monitoring performance).</p> <p>Structured mentorship programs are not in place.</p> <p>Lack of a structured professional development program.</p> <p>The Office lacks a Learning Strategy which is aligned to the OAG strategic goals, particularly in relation to the attainment of professional excellence.</p> <p>Gaps in Human resource management and development processes such as in recruitment and promotions</p>
Communication and Stakeholder Management	An Internal and External communication strategy is in place	<p>No documented policies and procedures for communicating with the Legislature.</p> <p>Demonstrating ongoing relevance to stakeholders – the need for robust stakeholder engagement.</p> <p>The Office does not have its own initiatives for engaging with key stakeholders.</p>

We have relied on the outcome of these assessments as anchors of our new Strategic Plan (2021-2026).

# CHAPTER 7: INDEPENDENT INSIGHT

## FINANCIAL STATEMENTS

### Statement of Management Responsibilities

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

The Accounting Officer of the Office of the Auditor-General is responsible for the preparation and presentation of the entity's financial statements, which gives a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended 30 June, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer of the Office of the Auditor-General accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the OAG'S financial statements give a true and fair view of the state of entity's transactions during the financial year ended 30 June 2021, and of the entity's financial position as at that date. The Accounting Officer of the Office of the Auditor-General further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial controls.

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



---

### Approval of the financial statements

The OAG's financial statements were approved and signed by the Accounting Officer or  
29 Sept 2021.



Auditor – General

Nancy Gathungu

ICPAK NO: 4893



DAG Corporate Services


Joyce Mbaabu

ICPAK NO: 10868

Statement of Receipts and Payments for the Year Ended 30th June 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Cheque releases	1	5,344,579,480	5,295,379,217
Proceeds from Sale of Assets	2	0	600,000
Other Receipts	3	187,415,144	145,566,662
<b>TOTAL RECEIPTS</b>		<b>5,531,994,624</b>	<b>5,441,545,879</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	3,644,508,684	3,537,009,011
Cost of goods and services	5	1,388,626,233	1,453,464,460
Social Security Benefits	6	2,868,465	5,718,552
Acquisition of Assets	7	312,562,001	407,034,731
<b>TOTAL PAYMENTS</b>		<b>5,348,565,383</b>	<b>5,403,226,724</b>
<b>SURPLUS/DEFICIT</b>		<b>183,429,241</b>	<b>38,319,155</b>

These accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29 Sept 2021 and signed by:

  
 Director-General  
 Nancy Gathungu  
 ICPAK NO:4893

  
 DAG Corporate Services  
 Joyce Mbaabu  
 ICPAK NO:10868

Statement of Assets and Liabilities as at 30th June 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	8A	395,144,524	131,002,390
Cash Balances	8B	1,186,550	971,987
<b>Total Cash and cash equivalent</b>		<b>396,331,074</b>	<b>131,974,377</b>
Accounts Receivables	9	2,511,410	61,783,555
<b>TOTAL FINANCIAL ASSETS</b>		<b>398,842,484</b>	<b>193,757,926</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	10	(188,540,774)	(126,556,444)
<b>NET FINANCIAL ASSETS</b>		<b>210,301,709</b>	<b>67,201,482</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	11	67,201,482	28,882,327
Prior year adjustment	12	(40,329,014)	0.00
Surplus/Deficit for the year		183,429,241	38,319,155
<b>NET FINANCIAL POSITION</b>		<b>210,301,709</b>	<b>67,201,482</b>

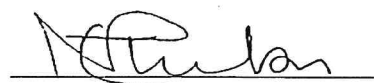
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29 Sept 2021 and signed by:



Auditor-General

Nancy Gathungu

ICPAK NO:4893



DAG Corporate Services

Joyce Mbaabu


ICPAK NO:10868



Statement of Cash Flows for the year ended 30th June 2021

		2020-2021	2019 -2020
		Kshs	Kshs
<b>Receipts for operating income</b>			
Chequer Releases	1	5,344,579,480	5,295,379,217
Other Receipts	2	187,415,144	145,566,662
		<b>5,531,994,624</b>	<b>5,440,945,879</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,644,508,684	3,537,009,011
Cost of goods and services	5	1,388,626,233	1,453,464,460
Social Security Benefits	6	2,868,465	5,718,552
		<b>5,036,003,382</b>	<b>4,996,192,023</b>
Adjusted for:			
Adjustments during the year			
Increase/(Increase) in Accounts Receivable	13	59,272,145	(23,664,995)
Increase/(Decrease) in Accounts Payable	14	61,984,330	12,597,823
Prior Year Adjustments	12	(40,329,014)	30
<b>Net cash flow from operating activities</b>		<b>576,918,704</b>	<b>433,686,714</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0.00	600,000
Acquisition of Assets	7	(312,562,001)	(407,034,731)
<b>Net cash flows from Investing Activities</b>		<b>(312,562,001)</b>	<b>(406,434,731)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>264,356,702</b>	<b>27,251,983</b>
Cash and cash equivalent at BEGINNING of the year	8	131,974,371	104,722,388
Cash and cash equivalent at END of the year	8	396,331,073	131,974,371

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29 Sept 2021 and signed by:

  
 Director – General  
 Nancy Gathungu  
 ICPAK NO:4893

  
 DAG Corporate Services  
 Joyce Mbaabu  
 ICPAK NO:10868

# Summary Statement of Appropriation: Recurrent and Development Combined

44

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	5,074,635,380	269,944,100	5,344,579,480	5,344,579,480	0	96%
Other Receipts (AIA)	150,000,000	30,000,000	180,000,000	187,415,144	7,415,144	104%
<b>TOTAL RECEIPTS</b>	<b>5,224,635,380</b>	<b>299,944,100</b>	<b>5,524,579,480</b>	<b>5,531,994,624</b>	<b>7,415,144</b>	<b>96%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,614,910,000	69,944,100	3,684,854,100	3,644,508,684	40,345,416	99%
Use of goods and services	1,274,907,380	236,000,000	1,510,907,380	1,388,626,233	122,281,147	90%
Social Security Benefits	3,042,100	0.00	3,042,100	2,868,465	173,635	94%
Acquisition of Assets	331,775,900	(6,000,000)	325,775,900	312,602,001	13,173,899	96%
<b>TOTAL PAYMENTS</b>	<b>5,224,635,380</b>	<b>299,944,100</b>	<b>5,524,579,480</b>	<b>5,348,605,383</b>	<b>177,807,306</b>	<b>96%</b>
<b>Surplus/ Deficit</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>183,429,241</b>	<b>183,429,241</b>	

The changes between the original and final budget are as a result of supplementary budgets approved within the year

The entity financial statements were approved on 29 Sept 2021 and signed by:



Auditor – General

Nancy Gathungu

ICPAK NO:4893



DAG Corporate Services

Joyce Mbaabu

ICPAK NO:10868

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	4,927,965,380	219,944,100	5,147,909,480			
Other Receipts -AIA	150,000,000	30,000,000	180,000,000	5,147,909,480	0	100%
<b>TOTAL RECEIPTS</b>	<b>5,077,965,380</b>	<b>249,944,100</b>	<b>5,327,909,480</b>	<b>187,415,144</b>	<b>7,415,144</b>	<b>104%</b>
<b>PAYMENTS</b>				<b>5,335,441,188</b>	<b>223,655,416</b>	<b>96%</b>
Compensation of Employees	3,614,910,000	69,944,100	3,684,854,100			
Use of goods and services	1,274,907,380	236,000,000	1,510,907,380	3,644,508,684	40,345,416	99%
Social Security Benefits	3,042,100	0.00	3,042,100	1,388,626,233	122,281,147	90%
Acquisition of Assets	185,105,900	(56,000,000)	129,105,900	2,868,465	173,635	94%
<b>TOTAL PAYMENTS</b>	<b>5,077,965,380</b>	<b>249,944,100</b>	<b>5,327,909,480</b>	<b>116,048,565</b>	<b>13,173,899</b>	<b>90%</b>
Surplus/Deficit	0.00	0.00	0.00	<b>5,152,051,947</b>	<b>177,807,306</b>	<b>96%</b>
Notes				<b>183,389,241</b>	<b>183,389,241</b>	

*The changes between the original and final budget are as a result of supplementary budgets approved within the year.*

The entity financial statements were approved on 29 Sept 2021 and signed by:



Auditor – General

Nancy Gathungu

ICPAK NO:4893



DAG Corporate Services

Joyce Mbaabu

ICPAK NO:10868



## Summary Statement of Appropriation: Development

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS			196,670,000	196,553,436		
Exchequer releases	146,670,000	50,000,000	196,670,000	196,553,436	116,564	99.94%
TOTAL RECEIPTS	146,670,000	50,000,000	196,670,000	196,553,436	116,564	99.94%
PAYMENTS			196,670,000	196,553,436	116,564	99.94%
Acquisition of Assets	146,670,000	50,000,000	196,670,000	196,553,436	116,564	99.94%
Surplus/Deficit	0.00	0.00	0.00	0.00	0.00	

*The changes between the original and final budget are as a result of supplementary budgets approved within the year*

The entity financial statements were approved on 29 Sept 2021 and signed by:



Auditor – General

Nancy Gathungu

ICPAK NO:4893



DAG Corporate Services

Joyce Mbaabu

ICPAK NO:10868





## CONTACTS

Office of the Auditor-General

Anniversary Towers, University Way

P.O. Box 30084-00100, NAIROBI.

Telephone: +254 20 3214000

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

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

 @OAG\_Kenya

 Office of the Auditor-General Kenya

 Office of the Auditor-General Kenya