

# **REPORT OF THE AUDITOR-GENERAL ON MOI UNIVERSITY FOR THE YEAR ENDED 30 JUNE, 2019**

---

## **REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS**

### **Qualified Opinion**

I have audited the accompanying consolidated financial statements of Moi University set out on pages 1 to 51, which comprise the consolidated statement of financial position as at 30 June, 2019, and the consolidated statement of financial performance, consolidated statement of changes in net assets, consolidated statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Moi University as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and do comply with the Public Finance Management Act, 2012 and the Universities Act, 2012.

### **Basis for Qualified Opinion**

#### **1.0 Presentation of Financial Statements**

##### **1.1 Non-Compliance with Consolidation Procedure**

A review of the University's records provided for audit review revealed that the University was established under the Moi University Act in 1984 and Rivatex East Africa Limited (REAL) is a limited liability company, wholly owned by the University. The University acquired the Company in 2007 for training, research, extension and commercial purposes. However, the consolidated financial statements prepared by the University do not comply with paragraph 40 of IPSAS 35 - Consolidated Financial Statements which stipulates that the consolidation procedure should combine like items of assets, liabilities, net assets/equity, revenue, expenses and cash flows of the controlling entity with those of its controlled entities.

##### **1.2 Non-Compliance with IPSAS 35**

The statement of financial performance reflects performance for the University and that of Rivatex East Africa Limited (a subsidiary of the University) on the face of the statement and therefore the presentation is not in line with IPSAS 35. The presentation is not done in line with any known financial reporting framework. Further, the investment that the University has made in Rivatex East Africa Limited has not been recognised in the Universities accounting records and therefore consolidation of the two entities cannot be properly achieved with creation of an unidentified suspense account.

Under the circumstances, the financial statements are not in line with International Public Sector Accounting Standards.

## **2.0 Irregular Banking of Student Fees into Welfare Account**

The consolidated statement of financial position reflects cash and cash equivalents of Kshs.920,013,000. However, examination of bank statements, cash books and student ledgers for students, provided for audit review, revealed that the reported cash and cash equivalents balance excluded cheques payable to Moi University received in Nairobi campus totalling to Kshs.7,727,190 which were not banked in the University's Bank account but were instead irregularly banked in the Moi University Staff Welfare account.

Consequently, the accuracy and completeness of the cash and cash equivalents figure of Kshs.920,013,000 could not be confirmed.

## **3.0 Unsupported Other Privately Sponsored Students Programme (PSSP) Debtors**

As previously reported and as disclosed in Note 25 to the financial statements, included in the receivables from exchange transactions balance of Kshs.864,097,000 reflected in the consolidated statement of financial position is other PSSP debtors balance of Kshs.800,000 which has been outstanding for more than five (5) years and whose supporting documents were not provided for audit verification.

Under the circumstances, the accuracy, completeness and recoverability of other PSSP debtors of Kshs.800,000 could not be confirmed.

## **4.0 Revenue from Exchange Transaction**

### **4.1 Unrecorded Other Services Rendered Revenue**

As disclosed in Note 10 to the financial statements, the consolidated statement of financial performance reflects revenue from other services rendered amounting to Kshs.425,871,000 which includes MU Technologies income totalling Kshs.285,486,000. However, records held by the Information Communication and Technology Authority (ICTA) indicated that the University was paid Kshs.283,683,082 in respect of the Digital Literacy Programme while the Kenya National Bureau of Statistics paid the University an amount of Kshs.470,604,082 during the year under review. The difference between these records has not been explained or reconciled.

### **4.2 Unsupported Tuition Revenue**

The consolidated statement of financial performance reflects tuition and related charges revenue of Kshs.2,114,509,000 which, as disclosed under Note 8 to the financial statements, includes tuition fees revenue of Kshs.1,716,498,000. However, examination of the students' ledgers for the year ended 30 June, 2019, revealed that three hundred and thirty (330) credit entries in the ledgers totalling to Kshs.23,205,786 could not be traced to the bank statements of the accounts where they were purportedly deposited.

Further, the credit entries were not supported by receipts to ascertain that they were actually received. The details of the entries are as summarized below:

<b>Bank</b>	<b>Type of Bank Account</b>	<b>Bank Account Number</b>	<b>Total No. of Credits Received to Students Ledger but not Traced to the Bank</b>	<b>Amount (Kshs.)</b>
Cooperative Bank 02	Co-operative Bank Moi University PSSP Account	01129046897300	58	2,213,400
Kenya Commercial Bank 10	KCB Fees Deposit PSSP Account	1107758580	33	1,353,156
Other Bank accounts	Collection accounts	Various	239	19,639,230
<b>Total</b>			<b>330</b>	<b>23,205,786</b>

Consequently, the validity, accuracy and completeness of the reported tuition fees revenue of Kshs.1,716,498,000 could not be confirmed.

#### **4.3 Fraudulent Fees Payments Entries**

The statement of financial performance reflects tuition and related charges balance of Kshs.2,114,509,000 as at 30 June, 2019. However, examination of records relating to other sponsors fees paid through cheques revealed that credit entries in the student ledgers totalling to Kshs.25,260,170 and debit entries totalling to Kshs.17,568,837 were reversed. It was established that some of the entries were fraudulently made by a staff member who had access rights and was entrusted with the duty of crediting fees payments to student ledgers in the system. Although the staff member was suspended on 11 April, 2018, as at the time of the audit in October, 2019, the case had not been concluded and no evidence of the action taken to correct the anomaly was provided for audit.

In the circumstances, the accuracy and completeness of the reported tuition and related charges income of Kshs.2,114,509,000 could not be confirmed.

#### **5.0 Trade and Other Payables from Exchange Transactions**

The consolidated statement of financial position reflects trade and other payables from exchange transactions balance of Kshs.4,223,207,000 as at 30 June, 2019. However, supporting documents including ledgers, invoices, demand notes or suppliers' statements and aging analysis were not provided for audit verification.

Consequently, the accuracy and completeness of the trade and other payables from exchange transactions balance of Kshs.4,223,207,000 could not be confirmed.

## **6.0 Unserviced and Understated Long Term Loan from Government of Kenya**

As reported in the previous year, the consolidated statement of financial position reflects Government of Kenya (GOK) loan balance of Kshs.231,250,000 relating to outstanding GOK loan advanced to the University to facilitate the acquisition of its Karatina Campus. The Campus was gazetted as a constituent college of Moi University through Legal Notice No.163 of 1 October, 2010. According to the Order establishing the College, all rights, liabilities and assets held by all persons on behalf of the College were to automatically and fully be transferred to the College. However, the loan has not been transferred to Karatina University as per the Order and it remains unserviced since the date of gazettelement of Karatina campus. Although Moi University has written to the Government seeking consent to assign the loan to Karatina University, no evidence was provided to show that the consent has been given.

In addition, the University Management has neither quantified nor recognized the interest accrued on this loan for the last eight years and therefore the liability in the accounting records has been understated by an unknown amount of money.

In view of the foregoing, the justification of the continued retention of the loan in the books of Moi University, its repayment and liability for interest and penalties accruing due to non-repayment of the loan could not be confirmed.

## **7.0 Property, Plant and Equipment**

The property, plant and equipment balance of Kshs.9,904,167,000 reflected in the consolidated statement of financial position includes unquantified value of assets transferred to Karatina University in 2013 and that are yet to be eliminated from the University's accounting records. Further, the University continues to charge depreciation on these assets as well as reflecting their netbook value as part of the net worth. The existence, working conditions and status of these assets could not be confirmed as they were no longer under the custody of the University.

Consequently, the existence, accuracy and ownership of the reported property, plant and equipment balance of Kshs.9,904,167,000 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Moi University Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no key audit matters to communicate in my report

## **Other Matter**

### **1.0 Going Concern**

The consolidated statement of financial position reflects total current liabilities of Kshs.4,502,196,000 that exceeded the current assets balance of Kshs.4,094,880,000 resulting to a negative working capital of Kshs.407,316,000. As at 30 June, 2019, the University had an accumulated deficit of Kshs.2,811,536,000. The University is therefore technically insolvent and may face financial challenges in settling liabilities as and when they fall due. In the circumstances, the going concern of the University in absence of continued support from the Government and creditors is in doubt.

### **2.0 Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.7,347,965,000 and Kshs.6,642,555,000 respectively resulting to an under-funding of Kshs.705,410,000 or 10% of the budget. Similarly, the University spent Kshs.6,112,288,000 against an approved budget of Kshs.7,347,964,000 resulting to an under-expenditure of Kshs.1,235,676,000 or 17% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1.0 Lack of Bank Reconciliation Statements**

The consolidated statement of financial position reflects cash and cash equivalents of Kshs.920,013,000. Although bank reconciliation statements for June, 2019 were provided for audit verification, monthly bank reconciliation statements for the eleven months – July 2018 to May 2019 - for all the sixty (60) bank accounts and five (5) Mpesa accounts maintained by the University were not provided for audit review. Further, failure to prepare monthly bank reconciliation statements is contrary to Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015 which requires the

Accounting Officer of a National Government entity to ensure bank account reconciliations are completed for each bank account held by the Accounting Officer every month and submitted not later than the 10<sup>th</sup> of the subsequent month to The National Treasury with a copy to the Auditor-General.

The Management was therefore in breach of the law.

## **2.0 Construction of Main Gate**

As reported in the previous year, the property, plant and equipment balance of Kshs.9,904,167,000 includes work in progress figure of Kshs.5,086,788,000 which in turn includes expenditure on the construction of the main gate amounting to Kshs.4,818,280. According to the contract agreement, the contract was to commence on 23 January, 2017 and take 16 weeks to complete. However, physical verification of the project revealed that the project was incomplete and the contractor had abandoned the project after being paid the full contract sum.

Additional information indicated that the project was only 60% complete and as explained by the Management, there were omissions in the Bill of Quantities and the structural drawings. Further, according to the report of the County Works Officer, the gross valuation of the works was Kshs.7,778,990 out of which an amount of Kshs.4,818,280 had already been paid being the full contract sum, while the anticipated total cost to completion was Kshs.9,267,188. No justification was provided for the variation of 92% in the cost of the Project.

## **3.0 Engagement of Casual Employees**

As disclosed in Note 15 to the financial statements, the consolidated statement of financial performance reflects administration and central services expenses of Kshs.2,388,556,000 which includes total personal emoluments of Kshs.1,072,420,000. The latter balance includes an amount of Kshs.155,073,334 related to payment of wages for seven hundred and fifty-seven (757) casual employees in various departments. The casuals had worked continuously for a period of 12 months from July, 2018 to June, 2019 contrary to Section 37 of the Employment Act, 2007 and Section 2.3.4 of the University's Human Resource Policy Manual which states that casual employment may be offered to employees to perform defined tasks on a day to day basis and their remuneration shall be on a piece rate basis in accordance with the minimum wage guidelines set by the government. Such appointments may be for a specified period of time provided that it does not exceed three months. Further, the casuals had been performing tasks that were long term in nature.

Consequently, the University was in breach law and regulations.

## **4.0 Officers in Acting Capacity**

As reported in the previous year, an audit of the payroll revealed payment of acting allowances amounting to Kshs.2,896,683 to staff who had been acting in various positions for over one year contrary to Section C.14 of Human Resource Policies and Procedures

Manual for the Public Service, 2016 which provides that acting allowance would not be payable to an officer for more than six (6) months.

## **5.0 Construction of Library Annex Campus**

The consolidated statement of financial position reflects property, plant and equipment balance of Kshs.9,904,167,000 which included work in progress amount of Kshs.5,086,788,000. The latter balance includes an amount of Kshs.126,013,694 incurred on the construction of the library at Annex Campus. A construction company was contracted through tender number MU/T/3/2016/2017 to build a library at Annex Campus for a contract sum of Kshs.115,837,459 on 7 November, 2016. The contract sum was later varied to Kshs.136,978,990.

However, the following observations were made regarding the project:

### **(i) Delay in Completion of the Project**

According to the contract documents, the construction works of the Library were supposed to take forty (40) weeks. However, as at the time of audit in October, 2019, the project was about 90% complete and there was no approved extension as required under Section 139(2) of the Public Procurement and Asset Disposal Act, 2015. The Accounting Officer did not provide explanations for the cause of the delay in the execution of the project which had taken more than three years to complete and why there was no contract extension, yet the works were still ongoing. Further, continued delay in the completion of the works is likely to result in cost escalation.

### **(ii) Variation of the Contract**

The University Management approved the variation of the contract by Kshs.21,141,531 which is equivalent to 18.5% of the contract sum of Kshs.115,837,459.00 on 23 January, 2018. However, there was no evidence that the variation of the contract was referred to the tender awarding authority in accordance with the provisions of Section 151(2) (e) of the Public Procurement and Asset Disposal Act, 2015. The contract variation was granted for an already expired contract since no evidence of contract extension was provided for audit review

### **(iii) Performance Bank Guarantee**

The performance bank guarantee of Kshs.5,791,872.50 from a local bank expired on 31 October, 2017 and no evidence was provided to show that it was renewed.

### **(iv) Unaccounted for Project Management Fees**

A review of the Bill of Quantities indicated that an amount of Kshs.675,000 allocated for project management fees was fully paid as at 30 May, 2019. However, the payments were not supported with payment schedules, site meeting minutes and the engineer's

instructions. It was therefore not possible to confirm the propriety of the expenditure on management fees.

In view of the foregoing, the Management did not comply with the provisions of the Public Procurement and Asset Disposal Act, 2015 and conditions of the contract agreement in implementation of the project. The propriety and value for money on the expenditure of Kshs.126,013,694 could therefore not be confirmed.

## **6.0 Proposed Builders Works at School of Dentistry**

Included in the work in progress balance of Kshs.5,086,788,000 is an amount of Kshs.62,998,750 incurred on the completion of builders works on the second floor of the School of Dentistry building. A construction company was contracted through tender number MU/T/35/2016/2017 to complete the works at a contract sum of Kshs.82,022,380 on 16 June, 2017.

However, the following observations were made on the Project:

### **(i) Delay in Completion of the Project**

According to the contract documents, the completion works at the School of Dentistry was supposed to take thirty-two (32) weeks. However, as at the time of audit in October, 2019, the project was about 76% complete and there was no approved extension as required under Section 139(2) of the Public Procurement and Asset Disposal Act, 2015. The Accounting Officer did not explain the cause of the delay in the execution of the project which had taken more than two years to complete and why there was no contract extension yet the works were still in progress. Further, continued delay in the completion of the works is likely to result in cost escalation.

### **(ii) Performance Bank Guarantee**

The performance bank guarantee of Kshs.1,700,000 from an Insurance Company issued on 8 February, 2017 expired in September, 2017 and no evidence was provided to show that it was renewed. Further, it was observed that the contractor provided a performance guarantee of Kshs.1,700,000 instead of Kshs.4,101,119 being five percent (5%) of the contract sum of Kshs.82,022,380 as stipulated in the contract. The University is therefore exposed in the event that the contractor fails to complete the Project.

### **(iii) Unaccounted for Project Management Fees**

A review of the Bill of Quantities indicates that an amount of Kshs.500,000 had been allocated in respect of project management fees and an amount of Kshs.400,000 had been incurred as at 26 June, 2019. However, the payments were not supported by payment schedules, site meeting minutes and the engineer's instructions. It was therefore not possible to confirm the propriety of the expenditure of management fees of Kshs.400,000.



Consequently, the Management did not comply with the provisions of the Public Procurement and Asset Disposal Act, 2015 and conditions of the contract agreement in implementation of the Project. The propriety and value for money on the expenditure of Kshs.62,998,750 could not be confirmed.

## **7.0 Loss Making Commercial Ventures**

### **7.1 Elimu Millers**

The consolidated statement of financial performance reflects Elimu Millers income amount of Kshs.9,045,000 (2018 - Kshs.23,295,000). However, the corresponding expenditure was indicated as Kshs.15,171,000 (2018 - Kshs.24,655,000) resulting in a loss of Kshs.6,126,000 (2018 loss – Kshs.1,360,000). The loss-making trend of the unit might therefore deplete resources earmarked for other activities.

### **7.2 Farm Operations**

The consolidated statement of financial performance reflects a farm income amount of Kshs.7,098,000 (2018- Kshs.8,534,000). However, the corresponding expenditure was indicated as Kshs.9,605,000 (2018- Kshs.13,483,000) resulting in a loss of Kshs.2,507,000 (2018 loss – Kshs.4,949,000). The loss-making trend of the unit might therefore deplete resources earmarked for other activities.

The continued deficit position of the two ventures needs to be reversed to ensure sustainability of the projects to avoid negative impact on the overall financial performance of the University.

## **8.0 Failure to Observe a Third Rule on Basic Salary**

A review of the payroll for the month of June, 2019 revealed that two hundred and forty-eight (248) employees of the University earned net salaries less than a third of their respective basic salaries. This is contrary to Section 19(3) of the Employment Act, 2007 which provides that the total amount of all deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

Consequently, the Management was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

**REPORT ON EFFECTIVENESS INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control.

In preparing the financial statements, Management is responsible for assessing the University's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the University or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the University's financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the University's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Moi university's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the University to cease to continue as a going concern or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Moi University to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**06 July, 2021**