

# REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – RANGWE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

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## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Rangwe Constituency set out on pages 6 to 38, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined 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 National Government Constituencies Development Fund - Rangwe Constituency 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 (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

### Basis for Qualified Opinion

#### 1. Transfers to Other Government Units

##### 1.1. Disbursements to Secondary Schools

The statement of receipts and payments reflects expenditure of Kshs.29,900,000 under transfers to other government units. As disclosed under Note 6 to the financial statements, Kshs.13,500,000 was transferred to secondary schools of which Kshs.12,000,000 was incurred on purchase of school buses and construction of administration blocks in four (4) secondary schools as shown below:

<b>Beneficiary</b>	<b>Activity</b>	<b>Amount (Kshs.)</b>
Nyawita Mixed Secondary School	Purchase of 33-Seater Bus	5,000,000
Omoche Mixed Secondary School	Purchase of 33-Seater Bus	5,000,000
God Marera Mixed Secondary School	Construction of Administration Block	500,000
Wikoteng Mixed Secondary School	Construction of Administration Block	1,500,000
<b>Total</b>		<b>12,000,000</b>

However, details of the Project Management Committees (PMC) membership, procurement records, certificates of interim payments, certificate of completion, log books and payment vouchers in support of the expenditure were not provided. The

Fund Management explained that the documents were stolen and the matter reported to the Police as per the Police Abstract dated 14 October, 2019.

The amount of Kshs.13,500,000 also includes an expenditure of Kshs.1,500,000 relating to purchase of a pumping set and piping materials at Orero Secondary School. The project was approved during the 2017/2018 financial year and Kshs.1,500,000 was transferred to the PMC. However, the membership and bank account details of the PMC were not provided for audit. Further, audit inspection on 4 March, 2020, revealed that the funds were not received at the School. In addition, only two plastic tanks of a capacity of 10,000 litres each and a non-functional water pumping set had been procured. Procurement and payment documents supporting the expenditure were, however, not provided for audit.

In the circumstances, the regularity, completeness, accuracy and propriety of the transfers of Kshs.13,500,000 to secondary schools, could not be confirmed.

## **1.2. Transfers to Primary Schools**

The expenditure of Kshs.29,900,000 under transfers to other government units, as disclosed under Note 6 to the financial statements, is an amount of Kshs.16,400,000 for transfers to primary schools. The following observations were made regarding the expenditure:

### **1.2.1. Unsupported Expenditure at God Marera Mixed Secondary School**

An amount of Kshs.1,000,000 was disbursed in the financial year 2018/2019 for completion of an administration block at God Marera Mixed Secondary School of which a cumulative expenditure of Kshs.2,000,000 had been incurred on the project. However, the procurement and payment documents supporting the expenditure were not provided for audit.

In the circumstances, the regularity, propriety, completeness, accuracy and value for money on the expenditure of Kshs.2,000,000 could not be confirmed.

### **1.2.2. Completion of a Storey Building at Ondiche Primary School**

The amount of Kshs.16,400,000 for transfers to primary schools includes an expenditure of Kshs.3,500,000 incurred on completion of a storey building at Ondiche Primary School. Audit inspection on 02 March, 2020, revealed that the ground floor of three (3) classrooms was completed and in use while the first floor was constructed up to the lintel level. The contractor was not on site and the project had stalled. Further, procurement and payment documents supporting the expenditure were not provided for the audit.

Consequently, the regularity, propriety, accuracy, completeness and value for money of the expenditure of Kshs.3,500,000 incurred on the project, could not be confirmed.

### **1.2.3. Drilling of a Borehole, Installation of a Pumping Set and Piping at Rang'i Primary School**

An amount of Kshs.2,000,000 was disbursed for drilling of a borehole, installation of pumping set and piping of an ablution block at Rang'i Primary School. The Project was approved in financial year 2017/2018 at an estimated cost of Kshs.1,500,000.

However, the details of the PMC membership and the bank account details were not provided for audit.

Further, procurement and payment documents supporting the expenditure were not provided for audit. In addition, audit inspection on 04 March, 2020 revealed that the borehole had not been drilled and the other works had also not been done. The School Management was not aware of the Project.

In the circumstances, the regularity, propriety, completeness, accuracy and value for money of the expenditure of Kshs.2,000,000 could not be confirmed.

#### **1.2.4. Drilling of a Borehole at Yogo Primary School**

An amount of Kshs.2,000,000 was disbursed for drilling of a borehole at Yogo Primary School. However, the procurement and payment documents supporting the expenditure were not provided for audit. Further, audit inspection on 02 March, 2020 revealed that the borehole had not been drilled and the School Management was not aware of the existence of the funds.

Consequently, the regularity, propriety, completeness, accuracy and value for money of the expenditure of Kshs.2,000,000 could not be confirmed.

#### **1.2.5. Unsupported Expenditure on Renovation and Completion of Classrooms**

The amount of Kshs.16,400,000 transferred to primary schools included expenditure totaling Kshs.2,800,000 incurred as follows:

<b>Beneficiary</b>	<b>Activity</b>	<b>Amount (Kshs.)</b>
Nyambare Primary School	Renovation of 4 No. classrooms and administration block: re-roofing, plastering, fitting, flooring and painting	800,000
Ondiche Primary School	Completion of 6 No. classrooms in a storey building	2,000,000
<b>Total</b>		<b>2,800,000</b>

However, according to the Management, supporting documents including the details of the PMC membership, procurement records, certificates of interim payments, certificate of practical completion and payment vouchers were stolen and the matter reported to the Police as per the Police Abstract dated 14 October, 2019.

In the absence of adequate relevant supporting documents, the regularity, propriety, accuracy, completeness and value for money of the expenditure of Kshs.2,800,000 could not be confirmed.

## **2. Unsupported Prior Year Adjustments**

The statement of assets and liabilities reflects a prior year adjustment of Kshs.892,712 relating to reversal of cheques as disclosed under Note 14 to the financial statements. However, the details of the reversed cheques were not provided for the audit. In addition, Paragraph 47(a) of IPSAS 3 - Accounting Policies, Changes in Accounting Estimates and Errors provides that an entity shall correct material prior period errors retrospectively in the first set of financial statements authorized for issue after their

discovery by restating the comparative amounts for prior period presented in which the error occurred.

In the circumstances, the accuracy and completeness of the prior year adjustments balance of Kshs.892,712 could not be ascertained.

### **3. Fixed Assets Register**

Disclosed under Annex 4 to the financial statements, is a summary of fixed assets register reflecting a historical cost assets balance of Kshs.16,470,286 as at 30 June, 2019. However, the fixed assets register was not provided for audit.

In the absence of the assets register, the existence, completeness and accuracy of the fixed assets balance of Kshs.16,470,286 as at 30 June, 2019, could not be ascertained.

### **4. Unreconciled Variances on Unutilized Funds**

The summary statement of appropriation - recurrent and development combined, reflects a budget under-utilization of Kshs.62,899,045. However, Note 15.3 to the financial statements and Annex 3 reflect an unutilized funds balance of Kshs.62,859,995 resulting into an unreconciled variance of Kshs.39,050.

In the circumstances, the accuracy of the unutilized funds balance as at 30 June, 2019, could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Rangwe Constituency 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. There were no key audit matters to report in the year under review.

### **Other Matter**

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

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual receipts on comparable basis of Kshs.164,017,466 and Kshs.108,976,590 respectively, resulting to an under-funding of Kshs.55,040,876 or 34% of the budget. Similarly, the Fund expended Kshs.101,118,421 against an approved budget of Kshs.164,017,466 resulting to an under-expenditure of Kshs.62,899,045 or 38% of the budget

The underutilization of the approved budget negatively affected the effectiveness and efficiency in the delivery of services to the constituents of Rangwe Constituency.

# 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 described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, 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. Transfers to Other Government Units**

#### **1.1. Construction of an Administration Block at Rabuor Kaura Primary School**

As disclosed at Note 6 to the financial statements, an amount of Kshs.16,400,000 was allocated for transfers to primary schools of which Kshs.1,500,000 was paid to a contractor for completion of an administration block at Rabuor Kaura Primary School.

The contracted works consisted of plastering, fitting, electrification, flooring and painting for which the contractor was paid the full contract sum. However, audit inspection of the project on 02 March, 2020, revealed that painting works and electrical works valued at approximately Kshs.85,000 and Kshs.150,000 respectively, were not done.

Consequently, the value for money and regularity of the expenditure of Kshs.1,500,000 could not be confirmed.

### **2. Other Grants Transfers**

#### **2.1. Delayed Completion of Works and Irregular Use of Emergency Funds**

The statement of receipts and payments reflects expenditure of Kshs.58,327,094 under other grants and transfers. As disclosed under Note 7 to the financial statements, an amount of Kshs.13,526,000 was allocated for emergency projects of which an expenditure of Kshs.2,585,000 was incurred on renovation of the Constituency Development Fund Office at Rangwe. However, the scope of the renovation works could not be ascertained because the bill of quantities was not prepared by a technical department of the Government. Further, audit inspection on 04 March, 2020 revealed that the renovation works had commenced and the painting work had been partially done (approximately 40%), more than eight (8) months after the funds were transferred to the PMC account.

In addition, the expenditure was contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015 which provides that, emergency shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

Consequently, the value for money and regularity of the expenditure Kshs.2,585,000 could not be confirmed.

## **2.2. Unapproved Reallocation of Funds**

Included in the amount of Kshs.13,526,000 for emergency projects is an amount of Kshs.3,700,000 allocated for completion of the administration block at Wikoteng Mixed Secondary School. However, audit inspection on 03 March, 2020 revealed that the School Management was not aware of the disbursements and no such Project had been undertaken in the School. Although the Fund management explained that the funds were reallocated to construction of Wikoteng Dispensary, the approval of the Board to reallocate the funds as required under Section 6(2) of the National Government Constituencies Development Fund Act, 2015, was not provided.

In the circumstances, the regularity of the expenditure of Kshs.3,700,000 could not be confirmed.

## **2.3. Unapproved Project Variation and Houses not Put to Use**

The amount of Kshs.13,526,000 for emergency projects includes an amount of Kshs.1,500,000 disbursed for the construction of East Gem Administration Police Staff Houses. The tender for the construction was awarded at a contract sum of Kshs.1,499,985. However, the certificate of completion dated 10 December, 2018 provided in support of the payments did not originate from the County Works Office - Homa Bay. Further, audit inspection on 03 March, 2020 revealed that three (3) door houses were constructed instead of five (5) door houses. In addition, the ceiling boards were not fitted and the houses had not been occupied hence not serving the intended purposes.

Consequently, the regularity and value for money of the expenditure of Kshs.1,500,000 could not be confirmed.

## **2.4. Construction of Roads**

The expenditure of Kshs.13,526,000 on emergency projects also includes an amount of Kshs.5,000,000 which was allocated for rehabilitation of two roads namely: Cinema -Rangii Primary School Road at a cost of Kshs.2,000,000 and Nyandara - Wikoteng Secondary School Road at a cost of Kshs.3,000,000.

The scope of the works included opening up of the access roads and building culverts along the roads. However, audit revealed that the Fund Management spent the funds on the road projects which were not under the National Government as provided in the Fourth Schedule of the Constitution of Kenya and contrary to the provisions of Section 24(a) of National Government Constituencies Development Fund Act, 2015 which provides that projects should only be in respect of works and services falling within the functions of the National Government under the Constitution.

Further, procurement and payment documents supporting the expenditure were not provided for audit review. In addition, audit inspection of the projects on 03 March, 2020 revealed that the culverts had not been installed.

Consequently, the value for money and regularity of the expenditure of Kshs.5,000,000 could not be confirmed.

## **2.5. Incomplete Works and Unaccounted for Provisional Sums**

The expenditure of Kshs.58,327,094 under other grants and transfers includes an amount of Kshs.3,500,000 for security projects as disclosed at Note 7 to the financial statements. An amount of Kshs.1,500,000 was allocated for construction of five (5) staff houses at Rangwe Administration Police Lines. However, audit inspection on 03 March, 2020, revealed that the ceiling boards were not fitted and the provisional sum of Kshs.75,000 for electrical works and administration was not accounted for.

Consequently, the value for money and regularity of the expenditure of Kshs.1,500,000 incurred on the project could not be confirmed.

### 3. Implementation of Projects

#### 3.1. Projects Implemented Without the Involvement of Institutional Project Management Committees

Section 36 (1) of the National Government Constituencies Development Fund Act, 2015 provides that projects under the Act shall be implemented by the project management committee appointed in accordance with the Regulations. Regulation 16 (1) of the National Government Constituencies Development Fund Regulations, 2016 further provides that the management committees of institutions in which funded projects are undertaken shall serve as the project management committees for such institutions and shall open separate bank accounts for the said funds. However, the projects listed below were implemented without the involvement of the institutional project management committees. The beneficiary institutions were not involved in the entire projects' cycles and only ad hoc project management committees were formed to manage the projects.

School	Project
Omoche Primary School	Construction of toilets
Rabuor Kaura Primary School	Construction of administration block
Aoch Muga Primary School	Renovation of 8 classrooms and administration block (re-roofing, plastering, fitting, flooring and painting)
Ariwa Primary School	Construction of one model classroom.
Goga Primary School	Construction of one model classroom.
Got Marera Mixed Secondary School	Finishing of administration block (plastering, fitting, painting, ceiling and electrification)
Nyambare Primary School	Renovation of 4 classrooms and administration block (re-roofing, plastering, fitting, flooring and painting)
Nyaudho Primary School	Construction of one model classroom.
Nyawita Mixed Sec School	Purchase of 33-seater school bus
Nyawita Primary School	Construction of one model classroom.
Odienya Primary School	Construction of administration block.
Omoche Mixed Sec School	Purchase of 33-seater school bus
Omoche Primary School	Renovation of 9 classrooms and administration block (re-roofing, plastering, fitting, flooring, painting and electrification).
Ondiche Primary School	Completion of 6 classrooms in a storey building (plastering, fitting, flooring and ceiling)

School	Project
Onganga Primary	Construction of one model classroom.
Orero Primary School	Renovation of 8 classrooms and administration block (re-roofing, plastering, fitting, flooring and painting)
Orero Secondary School	Purchase of pumping set and piping to reservoir to an already existing school borehole.
Rabour Kaura Primary School	Construction of an administration block.
Rangi Primary School	Drilling of borehole, purchase and installation of pumping set and piping to ablution block.
Sota Primary School	Construction of one model classroom.
Wikoteng Secondary School	Construction of administration block.
Yogo Primary School	Drilling of borehole, purchase and installation of pumping set and piping to ablution blocks.

### 3.2. Projects Implemented Without Budget and Approval of the Board

Section 31 (2) of the National Government Constituencies Development Fund Act, 2015 provides that the Board shall scrutinize and approve for funding those project proposals that are consistent with the Act. However, audit revealed that projects costing Kshs.17,000,000 were implemented without relevant budgetary provisions and approval of the National Government Constituencies Development Fund Board as shown in the table below:

Project Location	Actual Expenditure (Kshs.)
Nyawita Secondary School	5,000,000
Omoche Secondary School	5,000,000
Rural Electrification	4,000,000
Gem East AP Line	1,500,000
Rangwe Police Station	1,500,000
<b>Total</b>	<b>17,000,000</b>

### 3.3. Projects Budgeted for but Not Implemented

Projects costing Kshs.64,866,349 were budgeted for and approved but were not implemented as shown in the table below:

Project Location	Final Budget (Kshs.)
Rangwe AP Line	266,349
Omoche Mixed Secondary School	500,000
Nyawita Mixed Secondary School	500,000
Nyakwadha Secondary School	500,000
Odienya Primary School	1,000,000
Ondiche Primary School	1,000,000

<b>Project Location</b>	<b>Final Budget (Kshs.)</b>
Gul Kagembe Primary School	1,000,000
Onyege Primary School	1,000,000
Koyoo Mixed Secondary School	1,000,000
Nyachar Primary School	1,500,000
Aoch Muga Primary School	1,500,000
Aora Chak - Koga Primary School Rd	1,500,000
Store Pamba - Ongoro Primary School Rd	1,600,000
Nyandema Primary School	2,000,000
Sinogo Secondary School	2,000,000
Asumbi Teachers Training College	2,000,000
Rangwe Girls Secondary School	5,000,000
Nyandiwa Mixed Secondary School	5,000,000
Rabango Mixed Secondary School	5,500,000
Rangwe Girls Secondary School	5,500,000
Rangwe Sub-County Headquarters	25,000,000
<b>Total</b>	<b>64,866,349</b>

Non-implementation of approved projects negatively affects delivery of services to the constituents.

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 OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### Conclusion

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 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 processes and systems of internal control, risk management and 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

(Cash 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, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the ability of National Government Constituencies Development Fund - Rangwe Constituency to sustain services, disclosing, as applicable, matters related sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to terminate the Fund or 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 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 Fund's financial reporting process, reviewing the effectiveness of how the Fund 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 audit is planned and performed to express a conclusion about 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 and that public resources are applied in an effective way, 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.

Further, in planning and performing the audit of the financial statements and audit 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 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 ability of the Fund 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 Fund to cease sustaining 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 Fund 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**

**15 October, 2021**