

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MERU FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Meru set out on pages 1 to 103, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and 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 effect 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 the County Executive of Meru as at 30 June, 2020, 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 Public Finance Management Act, 2012 and the County Government Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

The statement of receipts and payments reflects an amount of Kshs.9,238,117,386. However, the following inaccuracies were noted: -

1.1 Inaccuracies in Exchequer Releases

The statement of receipts and payments reflects an amount of Kshs.8,186,299,567 in respect to Exchequer releases. This differs from the actual amount received of Kshs.7,347,737,400 reflected in the statement of appropriation: recurrent and development combined resulting to an unexplained and unreconciled variance of Kshs.838,562,167.

1.2 Inaccuracies in Proceeds from Domestic and Foreign Grants

The statement of receipts and payments reflects an amount of Kshs.467,933,688 in respect to proceeds from domestic and foreign grants. This differs from the actual amount received of Kshs.1,306,495,855 reflected in the statement of appropriation: recurrent and development combined resulting to an unexplained and unreconciled variance of Kshs.838,562,167.

In the circumstances, the accuracy of the receipts for the year ended 30 June, 2020 could not be confirmed.

2.0 Own Generated Revenue – Plot Rent

The statement of receipts and payments and as disclosed under Note 3 to the financial statements reflects county own generated revenue amount of Kshs.583,884,131. Included in this is Kshs.4,991,187 in respect to plot rent revenue. Management did not provide the register of all the county plots and the approved charges for rent for audit review.

In the circumstances, the accuracy of Kshs.4,991,187 in respect to plot rents for the year ended 30 June, 2020 could not be confirmed.

3.0 Delay in Banking of Revenue

The statement of receipts and payments and as disclosed under Note 3 to the financial statements reflects Kshs.583,884,131 in respect to county own generated revenue. This includes an amount of Kshs.21,332,964 in respect of revenue collected at Kaguru Agricultural Training Centre (ATC) and Mitunguu Agricultural Mechanization Services (AMS). Review of documents presented for audit verification revealed that the revenue of Kshs.21,332,964 collected from the two institutions was not deposited into the County Revenue Fund. This was contrary to Section 81(1) of the Public Finance Management (County Government) Regulations, 2015 which require receivers of revenue to promptly deposit into the county revenue fund account all receipts due to the County.

In addition, included in county own generated revenue is an amount of Kshs.178,160,756 in respect to public health facilities operations – Facility Improvement Fund (FIF). Review of documents presented for audit verification revealed that an amount of Kshs.188,641 was collected and spent without banking in the County Revenue Fund. This was contrary to Section 81(1) of the Public Finance Management (County Government) Regulations, 2015 which require receivers of revenue to promptly deposit into the county exchequer account all receipts due to the County Revenue Fund.

In the circumstances, the accuracy of the Kshs.583,884,131 in respect to county own generated revenue could not be confirmed.

4.0 Unsupported Revenue Collection from Issuance of Business Permits

The statement of receipts and payments and as disclosed under Note 3 to the financial statements reflects Kshs.583,884,131 in respect to County own generated revenue. This includes an amount of Kshs.95,366,737 in respect of revenue from business permit. However, Management did not provide for audit verification the business register indicating the business names, registration number, amount paid, and receipt issued. It

was, therefore, not possible to establish the actual businesses that applied for the annual business permits and the respective amount of the revenue received.

In the circumstances, the accuracy and completeness of Kshs.95,366,737 in respect revenue from business permit for the year ended 30 June, 2020 could not be confirmed.

5.0 Unsupported Scholarships and Other Educational Benefits

The statement of receipts and payments and as disclosed under Note 7 to the financial statements reflects Kshs.763,902,284 in respect to other grants and transfers. This includes an amount of Kshs.46,438,037 in respect to scholarships and other educational benefits utilized on bursaries to 16,781 beneficiaries. However, the bursary application letters, admission letters, bursary committee appointments and vetting details, criteria for award and bursary acknowledgement letters for 697 beneficiaries issued with bursaries totaling to Kshs.1,756,350 were not provided for audit review. Further, an amount of Kshs.2,766,800 was disbursed to 686 students whose admission numbers were not indicated in the schedules of students availed for audit.

In addition, it was observed that bursaries amounting to Kshs.904,800 were issued to 378 beneficiaries who were sharing similar admission numbers in their respective schools/institutions.

In the circumstances, the accuracy and validity of the scholarship and other educational benefits amount of Kshs.46,438,037 as at 30 June, 2020 could not be confirmed.

6.0 Unsupported Acquisition of Strategic Stocks and Commodities

The statement of receipts and payments and as disclosed under Note 9 to the financial statements reflects Kshs.387,423,795 in respect to acquisition of assets. This includes an amount of Kshs.50,693,622 in respect to acquisition of strategic stocks and commodities relating to purchase of milk for Early Childhood and Development Education (ECDE) children. However, supporting documents including delivery notes and list of recipient schools were not availed for audit review.

In the circumstances, the accuracy, completeness and validity for the expenditure of the Kshs.50,693,622 in respect to acquisition of strategic stocks and commodities for the year ended 30 June, 2020 could not be confirmed.

7.0 Inaccuracies in the Summary of Fixed Assets Register

Annex 5 to the financial statements reflects Kshs.7,111,286,186 in respect to summary of fixed assets. However, the fixed assets register availed for audit review reflected a balance Kshs.5,738,391,806 resulting to an unreconciled and unexplained variance of Kshs.1,372,894,380.

In the circumstances, the accuracy and validity of Kshs.7,111,286,186 in respect to fixed assets as at 30 June, 2020 could not be confirmed.

8.0 Other Payments – Payables from Previous Financial Period

The statement of receipts and payments and as disclosed under Note 10 to the financial statements reflects other payments amount of Kshs.1,476,552,008. This includes Kshs.1,000,882,404 in respect of payables from previous financial periods. Included in the payables from previous financial periods is Kshs.25,487,507 transferred to seven (7) tea factories in the county being the distribution of 10% ad valorem levy for tea industry infrastructure development by the Agriculture and Food Authority (AFA) to tea factories through the County Governments. However, Management did not provide evidence on how the funds were utilized and accounted for. Further, Management did not provide records on how the roads for maintenance were identified.

In the circumstances, the accuracy and value for money for Kshs.25,487,507 as at 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Meru 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 Matter

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

1.0 Budget Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.10,298,432,519 and Kshs.9,238,117,386 respectively resulting to an under-funding of Kshs.1,060,315,133 or 10% of the budget. Similarly, the County Executive expended Kshs.9,193,073,341 against an approved budget of Kshs.10,298,432,519 resulting to an under-expenditure of Kshs.1,105,359,178 comprising an under expenditure of Kshs.1,974,949,524 in four (4) items and over expenditure of Kshs.869,590,346 in two (2) item. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2.0 Late Exchequer Release

The County Executive had budgeted for Exchequer releases amount of Kshs.7,347,737,400. However, the County Executive received Kshs.1,567,624,500 as exchequer releases from The National Treasury in the month of June, 2020 resulting to inadequate time to utilize the funds. The late release of the budgeted funds by The National Treasury could have affected implementation of the planned activities and projects by the County Government worth Kshs.1,567,624,500

3.0 Project Implementation Status

During the year under review, the approved development budget reflects Kshs.3,325,998,613. The projects implementation status report availed for audit review indicated that a total of 874 projects with an approved budget of Kshs.3,251,364,329 were to be implemented during the year. Of the 874 projects, 593 projects with a budget of Kshs.2,594,054,769 were complete, 262 projects with a budget of Kshs.574,409,120 were ongoing while 19 projects with a budget of Kshs.82,900,440 had not started.

In view of the foregoing, the residents did not get the planned services equivalent to the two hundred and sixty-two (262) ongoing projects worth Kshs.574,409,120 and nineteen (19) projects worth Kshs.82,900,440 not started both totaling Kshs.657,309,560. This is an indication of poor project planning and implementation.

4.0 Pending Bills

The financial statements under Note 7.9.1 reflects pending accounts payable amounting to Kshs.1,826,051,130 (2019: Kshs.1,914,178,573) as at 30 June, 2020. Management has not explained why the bills were not settled during the year when they. Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

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 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

1.0 Domestic Travel and Subsistence

The County Executive incurred an amount of Kshs.4,189,250 in respect of travel and subsistence expenses paid to County Executive Officers for workshops and retreats held outside the duty stations. Management did not provide justification for holding the workshops and retreats away from the duty station. This was contrary to Section 7 of the Treasury Circular number 20/2015 of 4 November, 2015 which requires accounting officers to ensure that all workshops and retreats with majority of the participants drawn from one duty station are held within the precincts of the duty station.

In addition, The County Executive paid claims of Kshs.4,189,250 in respect of the workshops and retreats. This was contrary to Section 93(3) of Public Finance Management (County Government) Regulations, 2015 which provides that temporary imprests shall be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses.

Consequently, Management was in breach of laws and regulations governing the management of workshops and retreats, and the management of imprests.

2.0 Construction of the Governor's Residence

The County Executive paid Kshs.18,599,807 to a firm for the construction of the Governor's Official Residence in Meru Town. The Kshs.18,599,807 (14.6%) was for the first certificate dated 29 March, 2019 of the contract with a contract price of Kshs.127,124,366. A review of the contract and an addendum to the contract revealed that the contract period was for 24 weeks from 15 October, 2018 to 14 April, 2019. Physical verification carried out on 21 October, 2020, revealed that the project was incomplete, the contractor was not on site and the project had stalled.

In the circumstances, the value for money for the expenditure of Kshs.18,599,807 on the construction of the Governor's Official Residence has not been realised.

3.0 Construction of Deputy Governor's Residence

The County Executive paid Kshs.8,768,550 to a firm for the construction of the Deputy Governor's Official Residence in Meru Town. A review of the contract revealed that the contract period as 24 weeks from 15 October, 2018 to 14 April, 2019. Physical verification carried out on 21 October, 2020, revealed that the project was incomplete, the contractor was not on site and the project appeared stalled.

In the circumstances, the value for money for the expenditure of Kshs.8,768,550 on the construction of the Deputy Governor's Official Residence has not been realised.

4.0 Construction of Boundary Wall at Githongo Stadium

The County Executive entered into a contract for the construction of a boundary wall at Githongo Stadium at contract price of Kshs.13,845,480. The Management paid Kshs.8,933,640 towards the construction during the year under review. However, supporting documents including contract agreement were not provided for audit review. Physical verification conducted on 21 October, 2020 revealed that that the project was incomplete, the contractor was not on site and the project appeared stalled.

In the circumstances, the value for money for the expenditure of Kshs.8,933,640 construction of a boundary wall at Githongo Stadium has not been realised.

5.0 Mwariama Cultural Centre

Note 10 to the financial statements reflects Kshs.1,476,552,008 in respect to other payments which includes Kshs.1,000,882,404 in respect to other expenses - payables from previous financial period which further include Kshs.7,183,330 paid to a firm for the construction of Mwariama Cultural Centre in Muthara. However, though the project is said to be complete, no evidence was availed for audit review that the project has been handed over or put into use.

In the circumstances, the value for money for the Kshs.7,183,330 expenditure for the year ended 30 June, 2020 could not be confirmed.

6.0 Non-Compliance to Fiscal Responsibility Principles – Wage Bill

The statements of receipts and payments reflects an expenditure of Kshs.4,465,745,306 in respect to compensation of employees which was 48% of the total revenue of Kshs.9,23,117,386. This was contrary to Section 25(1)(b) of the Public Finance Management (County Government) Regulations, 2015 which limits the County Executive`s expenditure on wages and benefits to not more than 35% of the total revenue for the year.

In the circumstances, the management is in breach of the law.

7.0 Irregular Recruitment of Legal Officer

The County Executive advertised for the position of legal officer advertisement indicating that the applicant should have knowledge, experience and a distinguished career of not less than ten years' experience as a legal practitioner. However, a review of the recruitment file and the personal file of the legal officer attached to the Governor's office revealed that the officer had four (4) years of experience as at the date of employment comprising of two and a half years as a senior associate advocate and one and a half years as legal assistant and researcher.

In the circumstances, the recruitment process of the legal officer was irregular.

8.0 Officers Working Beyond the Age of 60

Review of employee biodata revealed that the County Executive had two (2) employees who were above the age of sixty (60). This was contrary to Section D.21 of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which provides officers to retire from the service on attaining the mandatory retirement age of 60 years except for persons with disabilities whose retirement age is set at the age of 65 years or as may be prescribed by government from time to time.

In the circumstances, the County Executive is in breach of the law.

9.0 Earnings Below the Statutory Minimum

A review of the County Executive's payroll for the year under review revealed that thirty-eight (38) employees' net salary fell below one-third (1/3) of the basic salary. This was contrary to Section 19 (3) of the Employment Act, 2007 which provides that deductions made by an employer from the wages of the employee at any one time shall not exceed two thirds of such wages.

In the circumstances, the County Executive was in breach of the law.

10.0 Non-Compliance with Law on Ethnic Composition

During the year under review, the County Executive recruited three hundred and twenty-nine (329) employees on permanent and contract terms. However, an analysis of the ethnic composition of the newly employed staff revealed that three hundred and seven (307) of them or 93% came from the dominant ethnic group resulting to 7% recruited from other ethnic groups contrary to Section 65(1)(e) of the County Government Act, 2012 which stipulates that at least thirty percent (30%) of the vacant posts at entry level be filled by candidates who are not from the dominant ethnic community in the County, and Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which provides that all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community.

In the circumstance, the management of County Executive was in breach of the law.

11.0 Failure to Publicize and Publish Contracts

During the financial year under review, the County did not prepare, publish, publicize all contract awards as well as submitting the same to the Public Procurement Regulatory Authority. This was contrary to Section 138(1)(2) of the Public Procurement and Assets Disposal Act, 2015 which stipulates that the accounting officer of a procuring entity shall publish and publicize all contract awards on their notice boards at conspicuous places, and website if available and report all contracts awards to the Authority as prescribed. In the circumstances, the Management is in breach of the law.

12.0 Format of Revenue Estimates - County Own Generated Receipts

A review of the County Executive's approved budget revealed a budget of Kshs.705,000,000 in respect to County own generated revenue. However, the revenue budget lacked information relating to description of source of revenue in terms of head code, estimated revenues, the receiver of revenues, revenue items and the amounts and nature of receipts. This was contrary to the Regulation 58 of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the estimates of revenues shall be in the format issued by the Cabinet Secretary and shall include the description of the source of revenue in terms of head code; the estimated revenues; the receiver of revenue; for each revenue head, there shall be shown revenue items; and the amounts and the nature of receipts.

In the circumstances, the County Government is 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 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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis of Conclusion

1.0 Facilitation of the County Assembly Benchmarking Tour

The County Executive paid Kshs.422,400 to an Officer to facilitate seven (7) County officers and five (5) Members of the County Assembly to travel to Kisii on a benchmarking exercise on the use of mechanical and transport equipment. Included in the Kshs.422,400 is Kshs.200,000 paid as allowances to the five (5) Members of the County Assembly. The County Executive was directly facilitating Members of County Assembly which is the body that provides oversight. The facilitation ought to have been budgeted through the County Assembly budget.

The facilitation creates conflict of interest on Members of the County Assembly and may affect effectiveness of governance and oversight role over the management of the County Executive.

2.0 Maintenance of Grounded Vehicles

Reflected in the fixed assets register were twenty (24) motor vehicles which were grounded between 2012 and 2017 with carrying cost of Kshs.12,153,000. As at the time of the audit, the vehicles were parked in the open air exposing them to vagaries of weather. This subjected the motor vehicles to damages and loss of value which will lower their cost during disposal. This is contrary to Section 132(1)(a) of the Public Finance Management (County Government) Regulations, 2015 which require accounting officer to ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse.

3.0 Use of a Manual Payroll

The statement of receipts and payments reflects Kshs.4,465,745,306 in respect to compensation of employees which include payments of Kshs.52,115,787 that was made through the manual payroll. The use of manual system requires manual calculation of earnings and deductions. This is open to human error, manipulation and/or delay in payroll processing.

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 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, 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 County Executive's ability to continue 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 dissolve the County Executive 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 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 County Executive's financial reporting process, reviewing the effectiveness of how the Management 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 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.

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 noncompliance. 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 County Executive of Meru'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 applicable 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 County Executive's ability to continue 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 County Executive to cease to continue 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 County Executive 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.



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 October, 2021