REPORT OF THE AUDITOR-GENERAL ON KENYA MEDICAL SUPPLIES AUTHORITY (KEMSA) FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Kenya Medical Supplies Authority (KEMSA) set out on pages 61 to 119, which comprise of the statement of financial position as at 30 June, 2021, and the statement of financial performance, statement of changes in net assets, statement of cash flows and the 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the Kenya Medical Supplies Authority (KEMSA) as at 30 June, 2021, 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 not comply with the Kenya Medical Supplies Authority Act, 2013 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Unauthorised Expenditure

1.1 Over Expenditure on Plant and Machinery

The statement of financial position reflects property, plant and machinery of Kshs.7,167,704,659 (2020 – Kshs.6,341,530,305) which, as disclosed in Note 33(a) to the financial statements, includes an addition to plant and machinery amounting to Kshs.37,668,129 comprising forklifts and reach tracks whose budget was Kshs.33,200,000 leading to an unapproved over expenditure of Kshs.4,468,129.

1.2 Over Expenditure on Employee Costs

Similarly, the statement of financial performance reflects employee cost balance of Kshs.1,264,329,720 while the approved budget indicates a balance Kshs.1,199,280,000 resulting to unexplained over expenditure of Kshs.65,049,720.

In the circumstances, the regularity in the expenditure amounting to Kshs.69,517,849 could not be confirmed for the year ended 30 June, 2021.

2. Inaccuracy in the Financial Statements

The statement of financial position reflects property, plant and equipment balance of Kshs.7,167,704,659 (2020 – Kshs.6,341,530,305), which, as disclosed in Note 33(a) to the financial statements, includes a provision on scrapping for unverified fixed assets balance of Kshs.236,678,111 on various PPE items and an accumulated depreciation of Kshs.72,937,592. This resulted into net prior year adjustment of Kshs.163,740,520 which is reflected in the statement of changes in net assets contrary to Paragraph 48 of the International Public Sector Accounting Standard (IPSAS) 3 which states that a prior period error shall be corrected by retrospective restatement except to the extent that it is impracticable to determine either the period specific effects or the cumulative effect of the error.

In the circumstances, the accuracy and completeness of statement of changes in net assets for the year ended 30 June, 2021 could not be confirmed.

3. Irregular Procurement of Assets

The statement of financial position reflects property, plant and equipment of Kshs.7,167,704,659 (2020 – Kshs.6,341,530,305) as disclosed in Note 33(a) to the financial statements. The Authority advertised for supply of four (4) forklift and four (4) reach trucks and five (5) firms responded using different currencies, one quoted with Euro (€), three in USA Dollar (USD) and one in Kenya shillings (KES). The wining company had quoted two (2) forklifts at EUR 74,000 and four (4) Reach Trucks at EUR 169,800 all amounting to EUR 243,800. There was no evidence of uniformity in evaluating using same currency by converting prevailing market rates for all bids quoted to one currency.

In the circumstances, the accuracy and propriety in the expenditure on the procurement of the plant and equipment could not be confirmed.

4. Unsupported Contracts – Warehouse Works

The statement of financial position reflects property, plant and machinery of Kshs.7,167,704,659 which, as disclosed in Note 33(a) to the financial statements, includes an amount of Kshs.960,283,859 in respect of addition to plant and machinery. Review of the balances revealed that an amount of Kshs.4,740,000 paid to a contractor for assembling and fixing of storage racks. The Authority awarded tender to assemble and fix metal storage racks in Kisumu and Mombasa warehouses on 07 July, 2020 at a cost of Kshs.4,740,000 with a duration of one month ending 10 August, 2020. Physical verification in February, 2022 revealed that some metal bars were delivered to Kisumu warehouse but were not assembled while none were delivered to Mombasa warehouse. In addition, the designs, Bills of Quantities and Technical Supervision Reports were not provided for audit review.

In the circumstances, the accuracy and propriety in the expenditure on the procurement of the plant and equipment could not be confirmed.

5. Unsupported Distribution Costs

The statement of financial performance reflects distribution costs amounting to Kshs.859,488,800 which, as disclosed in Note 9 to the financial statements, includes an amount of Kshs.729,351,595 paid to outsourced distributors for delivery of medical commodities to various counties. However, the corresponding signed delivery notes were not provided for audit review.

Further, the balance includes an amount of Kshs.33,075,000 paid to outsourced distribution costs of assorted personal protective equipment, PPE kit dispatched to Nyanza Province (PGH) – Jaramogi Oginga Odinga Teaching and Referral Hospital (JOOTRH). However, physical verification carried out at the Hospitals revealed that there was no entry of this consignment in the respective store records while the copy of the delivery notes provided did not indicate the date of receiving the items.

In addition, and as previously reported, the Authority entered into a contract agreement with a Courier Services Company on 24 September, 2016 for provision of Courier Services to health facilities countrywide. However, from April, 2019 to September, 2019, the firm was overpaid by Kshs.19,352,250. The amount had not been recovered as 30 June, 2021 and no explanation was provided for the anomaly.

Consequently, the propriety and accuracy of distribution costs of Kshs.762,426,595 could not be confirmed.

6. Long Outstanding Balances

6.1. Account Receivables

The statement of financial position reflects receivables from exchange transactions balance of Kshs.5,863,800,694 (2020 – Kshs.6,605,189,547) which, as disclosed in Note 21 to the financial statements, includes long outstanding receivables balance of Kshs.4,362,709,769 owed by various agencies which has been outstanding for more than ninety (90) days.

6.2. Account Payables

Further, the statement reflects trade and other payables from exchange transactions balance of Kshs.7,015,398,881 which, as disclosed in Note 25 to the financial statements, includes operations creditors' balance of Kshs.180,784,194 out of which an amount of Kshs.36,370,448 has been long outstanding since year 2012. In addition, trade creditors – medical balance of Kshs.2,786,573,806 includes an amount of Kshs.250,044,341 which has been outstanding for over one year while the supplier funds retained balance of Kshs.21,639,338 includes an amount of Kshs.10,977,838 dating back 01 July, 2012.

Consequently, the recoverability of the account receivables and the validity of the trade payables balances as at 30 June, 2021 could not be confirmed.

7. Unsupported Expired Inventories

As disclosed under Note 23 to the financial statements, the statement of financial position reflects inventory balance of Kshs.17,558,529,935. The balance constitutes expired stocks worth Kshs.328,237,158 out of which an amount of Kshs.191,870,834 was financed by KEMSA Capital Fund while the balance of Kshs.136,366,324 by third parties. The expired stocks were not disclosed in the annual reports and financial statements of the expired stocks, Management did not indicate the reasons for expiry of stock worth Kshs.114,389,834.

Further, the expired stock balance constitutes COVID-19 stock worth Kshs.124,513,400. However, the supporting schedule provided for audit lacked crucial details such as the receiving dates, their location, date of the manufacture, unit of the manufacture, batch number, pallet number, shelf life and the reasons for expiry.

In absence of any justification and disclosure of expired stocks, the accuracy and completeness of the financial statements for the year ended 30 June, 2021 could not be confirmed.

8. Unsupported Trade and Other Payables

The statement of financial position reflects trade and other payables from exchange transactions amounting to Kshs.7,015,398,881 which, as disclosed in Note 25 to the financial statements**,** includes trade creditors totalling to Kshs.2,588,017,506 that lacked invoices, goods received notes and respective stock cards.

Consequently, the accuracy, validity and completeness of trade and other payables from exchange transactions of Kshs.2,588,017,506 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Medical Supplies Authority (KEMSA) 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 adverse 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 other key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year and in the Special Audit Report on KEMSA, several issues were raised. However, the Management has not resolved the issues or given satisfactory explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular Ref AG.4/16/2 Vol.3(72) dated 30 June, 2021.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unexplained Loss of Revenue

As disclosed in Note 3 to the financial statements, the statement of financial performance reflects a balance of Kshs.1,317,254,777 in respect of net sales arrived at after deducting the total cost of sale balance of Kshs.6,905,579,004 from the total sales balance of Kshs.8,222,833,780. Analytical review performed revealed that sales revenue from pharmaceutical products amounted to Kshs.2,070,014,129 (2020 – Kshs.4,066,305,161) while the corresponding cost of input on the pharmaceutical products was Kshs.1,853,919,861. However, a comparison of cost versus revenue revealed various pharmaceuticals inputs procured at Kshs.14,133,303 were sold at Kshs.12,329,965 resulting to unexplained loss of Kshs.1,803,338.

In the circumstances, it has not been established whether value for money was achieved.

2. Non-Compliance with the Public Procurement and Asset Disposal Act, 2015

As disclosed in Note 3 to the financial statements, the statement of financial performance reflects cost of sales amounting to Kshs.6,905,579,004 which includes cost of sales on Non- Pharmaceuticals amounting to Kshs.1,770,542,066 and Pharmaceuticals inputs amounting to Kshs.1,853,919,861. Analytical review performed revealed the following unsatisfactory matters:

i) The cost of sales on non- pharmaceuticals and Pharmaceuticals inputs amounting to Kshs.536,752,879 and Kshs.95,439,349 respectively, were procured through direct procurement method contrary to Section 103 (2) of the Public Procurement and Asset Disposal Act, 2015 which requires that the method is applied in circumstances where goods, works or services are available only from a particular supplier or contractor and due to the urgency of supplies.

ii) Further, non- pharmaceuticals and Pharmaceuticals inputs worth Kshs.368,536,692 and Kshs.178,440,091 respectively, were delivered after the due dates. The delays ranged between fifteen (15) days to six hundred and eighteen (618) days.

iii) Further, the cost of sales on pharmaceutical inputs constitutes COVID-19 items which were acquired through direct procurement method without any justification contrary to Section 48 (4) (c) of the Public Procurement and Asset Disposal Act, 2015. Three suppliers who won bids worth Kshs.258,974,400 through direct procurement were not in the prequalified list of suppliers. There was no evidence that any market survey was carried out and no reports on the direct procurements of values exceeding five hundred thousand shillings (Kshs.500,000) was made to the Public Procurement Regulatory Authority as required by the law.

iv) The cost of sales on non-pharmaceutical inputs includes procurement valued at Kshs.211,019,769 which relates to addendum contracts that were varied and signed before the lapse of twelve (12) months contract period. This is contrary to Section 139 (b) of the Public Procurement and Asset Disposal Act, 2015 which provides that no contract price shall be varied upwards within twelve months from the date of the signing of the contracts.

v) The cost of sales on Non-Pharmaceutical inputs balance includes purchase of dispensing envelopes (khaki) worth Kshs.10,534,000. However, two Members in the Opening Committee did not have letters appointing them to the Committee. This is contrary to Section 78(1) of the Public Procurement and Asset Disposal Act, 2015 which provides that; An Accounting Officer of a procuring entity shall appoint a Tender Opening Committee specifically for the procurement.

vi) The cost of sales further constitutes purchases of pharmaceutical and non - pharmaceuticals goods from fourteen (14) suppliers worth Kshs.1,062,371,472. The purchases were based on expired contracts based on a memo dated 14 August, 2020 which extended the contracts to facilitate additional call down. However, the extensions were not based on the recommendation of an Evaluation Committee. This is contrary to Section 139(2) of Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer of a procuring entity, on the recommendation of an Evaluation Committee, may approve the request which request shall be accompanied by a certificate from the tenderer making a justification for such cost— (a) extension of contract period.

In the circumstances, Management was in breach of the law.

3. Irregular Extension of Contracts

3.1. Extension of Distribution Contracts

As disclosed in Note 9 to the financial statements, the statement of financial performance reflects distribution costs balance of Kshs.859,488,800. Included in this amount is Kshs.738,510,884 paid to suppliers under outsourced distribution costs. However, the expenditure was based on double extension of contracts for more than thirty (30) days.

3.2. Extension of Insurance Covers

Further, the statement of financial performance reflects insurance expenses of Kshs.159,102,627 which, as disclosed in Note 10 to the financial statements, includes insurance costs balance of Kshs.15,795,502 out of which Kshs.4,261,566 relates to extension of insurance covers. The contracts were extended for more than thirty (30) days without review of the contract implementation and approval by the Board of Directors.

This is contrary to Section 88 (3) of the Public Procurement and Asset Disposal Act, 2015 which provides that an extension under subsection (1) shall be restricted to not more than thirty days (30) and may only be done once.

In the circumstances, Management was in breach of the law.

4. Irregular Acquisition of Property, Plant and Equipment

The statement of financial position reflects property, plant and machinery of Kshs.7,167,704,659 which, as disclosed in Note 33(a) to the financial statements, includes an amount of Kshs.960,283,859 in respect of addition to plant and machinery. Review of the balances revealed that the balance includes procurement of laboratory equipment valued at Kshs.5,438,354 for items procured using restricted tender. Fifteen (15) firms had submitted bids but only three (3) were evaluated as responsive out of which the highest bidder was awarded. However, the lowest bidder was disqualified based on conditions which had not been included in the initial bid documents. This is contrary to Regulation 184 of the Public Procurement and Asset Disposal Regulations, 2015 requires that a procuring entity shall use standard asset disposal documents.

In the circumstances, Management was in breach of the law.

5. Staff on Secondment

The statement of financial performance reflects employee cost of Kshs.1,264,329,720 which, as disclosed in Note 8 to the financial statements, includes payment of salaries amounting to Kshs.8,682,676 to five (5) staffs who were on secondment and had served for more than six (6) years in the capacity without explanations for continued contract extensions. This is contrary to Part B.33(1) of the Public Service Commission (PSC) Human Resource Policies and Procedures Manual, May, 2016 which provides that secondment of officers from the public service to other organizations is applicable to pensionable officers, for a period not exceeding three (3) years and may be renewable once.

In the circumstances, 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 OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Weakness in Cash Management system

As disclosed in Note 14 to the financial statements, the statement of financial performance reflects staff travel expenses of Kshs.124,014,172. Examination of sampled payment vouchers revealed issuance of imprest before previous ones are surrendered or recovered in full from the salary. Further, the schedules presented for audit to support hire of taxi, staff travel lacked key details such as nature of the activities, location, purpose and number of days.

Consequently, the existence of an effective internal control system could not be confirmed

2. Realized Exchange Loss

The statement of financial performance reflects other operating expenses of Kshs.398,193,149 which, as disclosed under Note 19 to the financial statements, includes bank charges and commission realized forex exchange loss of Kshs.174,723,450 which exposed the Authority to financial loss and no mitigating measures have been put in place.

In the circumstances, the management of fiscal responsibilities and controls of projecting, analyzing and hedging forex exchange losses are weak.

3. Weak Governance of the Authority

The financial statements under fiduciary management indicates that key departments are headed by officers in acting capacity for more than six (6) months who have been paid cumulative salary of Kshs.29,703,231. This contrary to Section C.14 (1) of the Human Resource Policies and Procedures Manual for the Public Service 2016 states that "when an officer is eligible for appointment to a higher post and is called upon to act in that post pending advertisement of the post, he is eligible for payment of acting allowance at the rate of twenty percent (20%) of his substantive basic salary and the acting allowance will not be payable to an officer for more than six (6) months.

Under circumstances, firm and effective decision-making mechanism could not be established.

4. Unapproved Staffing

As disclosed in Note 8 to the financial statements, the statement of financial performance reflects employee cost of Kshs.1,264,329,720. The Authority has an approved staff establishment of three hundred and forty-one (341) staff. However, the staff register indicates that a total of nine hundred and eleven (911) employees in place resulting to unapproved staffing of five hundred and seventy (570).

Under the circumstances, it is not clear how the Authority identified the staffing needs thereby employing five hundred and seventy (570) extra members of staff which poses a risk of bloated staffing, duplication of duties which constrains Authority's finances.
The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires 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 the Board of Directors

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, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Authority's ability to sustain its 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 Authority 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.

The Board of Directors are responsible for overseeing the Authority financial reporting process, reviewing the effectiveness of how 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 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 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 Authority's ability 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 Authority to cease 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 Authority 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
<u>AUDITOR-GENERAL</u>

Nairobi

19 July, 2022