

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BUNGOMA FOR THE YEAR ENDED 30 JUNE, 2022

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 control, 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

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Bungoma set out on pages 1 to 70, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 Bungoma as at 30 June, 2022, 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 Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Variance Between the Financial Statements and IFMIS Records

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.2,037,798,793 in respect to use of goods and services which includes domestic travel and subsistence allowances amount of Kshs.472,971,099. However, review of the Integrated Financial Management Information System (IFMIS) payment details revealed that temporary imprest of Kshs.822,490,935 was issued to staff during the year under review which is at variance with the domestic travel and subsistence amount of Kshs.472,971,099 resulting to an unreconciled and unexplained variance of Kshs.349,519,836.

In the circumstances, the accuracy and completeness of the domestic travel and subsistence allowances amount of Kshs.472,971,099 could not be confirmed.

1.2 Variance in Exchequer Releases

As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.10,614,043,797 in respect to exchequer releases (transfers from the CRF). However, the County Revenue Fund bank statements reflect exchequer releases of Kshs.10,621,565,597 resulting to an unexplained and unreconciled variance of Kshs.7,521,800.

In the circumstances, the accuracy and completeness of the exchequer releases amount of Kshs.10,614,043,797 could not be confirmed.

2. Anomalies in Cash and Cash Equivalents

The statement of assets and liabilities reflects a balance of Kshs.631,768,735 in respect of cash and cash equivalents which, as disclosed in Note 10A to the financial statements, comprise of balances in seventeen (17) bank accounts maintained by the County Government. However, bank reconciliation statements for five (5) bank accounts reflect receipts in cash book not recorded in bank statements totalling to Kshs.530,243,870. No explanation was provided on why the receipts had not been banked as at 30 June, 2022.

In addition, Note 10A to the financial statements indicates that in 2020/2021, the County Government had forty-three (43) active bank accounts with balances. No explanation was provided on the circumstances under which the bank accounts reduced from forty three

(43) in 2020/2021 to seventeen (17) in the year under review and the fate of the balances in the twenty six (26) accounts not disclosed..

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.631,768,735 as at 30 June, 2022 could not be confirmed.

3. Long Outstanding and Inaccurate Pending Bills

Note 1 under other important disclosures reflects a balance of Kshs.1,199,306,316 in respect of pending accounts payable as disclosed in Annex 2 to the financial statements. The balances comprise of balance brought forward of Kshs.438,603,086, additions during the year of Kshs.1,039,275,422 and payments during the year of Kshs.277,532,150. However, no explanation was provided for failure to clear the long outstanding bills brought forward, which relate to the years between 2015/2016 and 2020/2021.

Further, a recalculation of the balance brought forward, additions during the year and payments during the year gives a total balance of Kshs.1,200,346,358 instead of the balance of Kshs.1,199,306,316. The variance of Kshs.1,040,000 was not explained or reconciled.

In the circumstances, the accuracy and correct valuation of the pending accounts payable balance of Kshs.1,199,306,316 could not be confirmed.

4. Anomalies in Fixed Assets

Records maintained by the County Executive indicate that during the years between 2017/2018 and 2021/2022, the County Government purchased a total of thirty-five (35) parcels of land valued at Kshs.18,700,000. Although the parcels of land had all been paid for as at 30 June, 2022, the County Government not obtained title deeds for all of them as at the time of audit in January, 2023.

Further, Annex 4 to the financial statements on summary of non-current assets register reflects additions during the year amounting to Kshs.1,780,973,782 which is at variance with the corresponding amount of Kshs.1,609,935,884 shown in the statement of cash flows. The variance of Kshs.171,037,898 has not been explained or reconciled.

In addition, the Management did not provide an updated asset register with details relating to: nature or type of asset, date of purchase, cost, supplier, unique identification number, current value, current location, user, accumulated depreciation and net book value.

In the circumstances, the accuracy, completeness and ownership of the non-current assets valued at Kshs.22,891,249,443 as at 30 June, 2022, could not be confirmed.

5. Transfers to Other Government Entities

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.962,742,192 in respect to transfers to other Government entities. However, the amount excludes amounts of Kshs.44,273,433 and Kshs.75,717,730 transferred to Bungoma and Kimilili Municipalities respectively, shown in IFMIS payment details.

In the circumstances, the accuracy and completeness of transfers to other Government entities of Kshs.962,742,192 could not be confirmed.

6. Other Grants and Transfers

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects other grants and payments amount of Kshs.1,304,180,080 which includes Kshs.754,180,080 in respect of other capital grants and transfers. However, the amount includes Kshs.95,315,640 relating to development of roads. No explanation was provided on the misallocation of the expenditure.

In the circumstances, the accuracy and completeness of the expenditure on other grants and transfers of Kshs.754,180,080 could not be confirmed.

7. Unsupported Social Security Benefits

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.44,019,521 in respect of social security benefits. However, supporting schedules were not provided for audit .

In the circumstances, the accuracy and completeness of the social security benefits amount of Kshs.44,019,521 could not be confirmed.

8. Unsupported Facilitation of MCAs of County Assembly of Bungoma

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects use of goods and services amount of Kshs.2,037,798,793 which includes an amount of Kshs.377,187,730 in respect of hospitality supplies and services, out of which Kshs.3,717,200 was incurred in facilitating Members of County Assembly (MCAs) of the County Assembly of Bungoma for various activities carried out by the County Executive. However, supporting documents like invitation letters, letter from the speaker of the County Assembly confirming that the MCAs' allowances were authorized by the County Assembly were not provided for audit.

In the circumstances, accuracy, completeness and propriety of the expenditure of Kshs.3,717,200 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 Bungoma 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 judgement, 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. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.13,913,111,772 and Kshs.10,761,624,843 respectively, resulting to under-funding of Kshs.3,151,486,929 or 23% of the approved budget. Similarly, the County Executive incurred actual expenditure of Kshs.10,969,013,054 against approved budget of Kshs.13,913,111,772 resulting to under- performance of Kshs.2,944,098,718 or 21% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

As disclosed under the progress on follow up of auditor's recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided satisfactory reasons for the delay in resolving the issues.

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. Outstanding Imprest

The statement of assets and liabilities reflects a balance of Kshs.46,734,065 in respect of accounts receivable - outstanding imprest which, as disclosed in Note 11 to the financial statements, relates to Government imprest. Out of the balance, imprests totalling to Kshs.35,149,850 were issued in 2016/2017, 2018/2019, 2019/2020 and 2020/2021 financial years, while the balance of Kshs.11,584,215 relates to the year under review. No explanation was provided for failure to account and recover the imprests from the defaulting officers, contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015, which requires an imprest holder to surrender or account for imprest within seven (7) working days after returning to duty station.

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

2. Late Receipt of Exchequer Issues from The National Treasury

Review of bank statements and cash books of the County Executive revealed that out of the exchequer releases of Kshs.10,614,043,797 reflected in the statement of receipts and payments, exchequer releases totalling to Kshs.571,770,689 were received on diverse dates between 16 June, 2022 and 15 July, 2022. This is contrary to Section 17(6) of the Public Finance Management Act, 2012 which provides that the National Treasury shall, at the beginning of every quarter, and in any event not later than the fifteenth day from the commencement of the quarter, disburse monies to County Governments. No explanation was provided on why funds from the National Treasury were not received in time as required by law.

In the circumstances, the County Executive was not able to accomplish its activities and programs as projected in the annual budget.

3. Excess Wage Bill

The statement of receipts and payments reflects expenditure of Kshs.4,842,460,885 in respect of compensation of employees, which represents 45% of the total receipts in the year of Kshs.10,761,624,843. This is contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which states that total expenditure on the wage bill for County Governments should not exceed thirty-five (35) percent of the County Government's total revenue

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

4. Engagement of Temporary Workers

The statement of receipts and payments reflects expenditure of Kshs.4,842,460,885 in respect of compensation of employees which, as disclosed in Note 3 to the financial statements, includes an amount of Kshs.215,778,183 relating to basic wages of temporary employees, including Kshs.78,000,000 paid to three thousand two hundred and sixty-eight (3,268) volunteer community health workers serving in three hundred and twenty-nine (329) community health units at a token payment of Kshs.2,000 per volunteer

per month. However, it was not explained how the temporary employees and community health workers were identified and engaged since Management did not provide a needs assessment report, application letters from the workers, terms and conditions of the workers and reports from the field on achievements of the workers. This is contrary to Section 37(1)(6) of the Employment Act, 2007 which provides that a casual employee is one who performs work which cannot reasonably be expected to be completed within a period or a number of working days amounting in aggregate to the equivalent of three months or more.

In the circumstances, Management was in breach of law.

5. Project Implementation Status

The County Executive had projected to implement three hundred and eighty-two (382) development projects during the year under review. However, as at 30 June, 2022, one hundred and nineteen (119) or 31% had been completed, one hundred and eighty-two (182) or 48% were on-going, two (2) projects had been halted while seventy nine (79) or 21% had not been started.

In the circumstances, the public did not receive value for money from the projects.

6. Unsupported Provision of Consultancy Services

The statement of receipts and payments reflects an amount of Kshs.2,037,798,793 in respect of use of goods and services which, as disclosed in Note 4 to the financial statements, includes Kshs.376,244,300 relating to other operating expenses. This amount includes an amount of Kshs.8,942,765 paid to five (5) law firms for provision of legal services to the County Government. However, procurement documents relating to the law firms including advertisements, tender opening and evaluation minutes, professional opinion, letters of award and regret letters, were not provided for audit review. It was therefore not possible to confirm how the consultants were identified and if proper procurement procedures were followed. This is contrary to Section 91(1) of the Public Procurement and Asset Disposal Act, 2015 which provides that open tendering shall be the preferred procurement method for procurement of goods, works and services.

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

7. Unremitted Statutory Contributions

Records maintained by the County Government revealed that as at 30 June, 2022, the County Executive had not remitted statutory deductions amounting to Kshs.461,337,574 due to five (5) statutory bodies. The amount of Kshs.461,337,574 is made up a principal amount of Kshs.361,218,466 and accumulated interest of Kshs.100,119,108 arising from the non-remittance of the statutory dues.

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

8. Non-adherence to One-third Basic Salary Rule

The statement of receipts and payments reflects an amount of Kshs.4,842,460,885 in respect of compensation of employees which, as disclosed in Note 3 to the financial statements, includes Kshs.4,443,865,745 relating to basic salaries of permanent employees. However, review of the Integrated Payroll and Personnel Database (IPPD) as at 30 June, 2022 revealed that an average of 374 employees were earning net salaries that were less than one-third of their basic salaries during the year under review. This is contrary to Section 19(3) of the Employment Act, 2007 which provides that total deductions from salaries of employees shall not exceed two-thirds of the respective basic salaries.

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

9. Staff Ethnic Diversity

Records provided for audit revealed that during the year under review, the County Executive recruited two hundred and fifty six (256) employees. However, out of this number, two hundred and fourteen (214) or 84% were from the dominant ethnic community in the County. This is contrary to Section 65(1) of the County Governments Act, 2012 which provides that in selecting candidates for appointment, the County Public Service Board shall consider that at least thirty (30) percent of the vacant posts are not from the dominant ethnic community in the County.

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

10. Failure to Maintain a Staff Establishment Record

During the year under review, the County Executive of Bungoma did not maintain a staff establishment record. This is contrary to Section 5(2)(f) of the County Governments Act, 2012 which provides that a County Government is responsible for the establishment and staffing of its public service. It was therefore not possible to confirm the County Government's optimum staffing levels, areas of overstaffing and any other staffing requirements.

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

11. Unsupported Construction of Maternal Child Ward Block

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets amount of Kshs.1,609,935,884 which includes an amount of Kshs.653,973,092 in respect to construction and civil works, out of which Kshs.12,354,500 was incurred as preliminary expenses in the proposed construction of a maternal child ward block. The preliminary expenses included purchases of two (2) project vehicles, insurance cover, payments to the resident clerk of works, purchase of

seven (7) laptops, capacity building and supply of water and electricity. However, log books for the two (2) vehicles, receipts for the laptops purchased and insurance policies were not provided for audit.

In the circumstances, ownership and regularity of the expenditure of Kshs.12,354,500 could not be confirmed.

12. Undelivered Medical Equipment

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets amount of Kshs.1,609,935,884 which includes an amount of Kshs.28,280,580 in respect of purchase of specialized plant, equipment and machinery out of which Kshs.17,684,600 was incurred on purchase of medical equipment for casualty department. However, review of documents and physical inspection of the equipment carried out in July, 2022 revealed that the supplier delivered medical equipment worth Kshs.14,462,300 resulting to undelivered equipment worth Kshs.3,222,300. No explanation was provided for failure to have the remaining equipment delivered.

In the circumstances, the County Executive did not obtain value for money from the investment in the equipment.

13. Construction of Mama Mboga Sheds at Kolani and Shiundu Markets

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets amount of Kshs.1,609,935,884 which includes an amount of Kshs.653,973,092 in respect of construction and civil works, out of which Kshs.1,897,974 was incurred in the construction of two (2) mama mboga sheds, each at Kolani and Shiundu markets in Namwela ward. However, the contractor used gauge 30 roofing iron sheets instead of gauge 28 as provided for in the Bill of Quantities. In addition, the sheds did not also have selling stalls for displaying merchandize as provided for in the Bill of Quantities.

In the circumstances, the County Executive did not obtain value for money from the project.

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 matter 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 governance were not effective.

Basis for Conclusion

Composition of Audit Committee and Failure to Operationalize the Risk Management Policy Framework

As reported previously, review of the audit committee members' appointment letters and the audit committee meeting minutes revealed that as at 30 June, 2022, the committee lacked two (2) members: an independent member and a representative of the County Treasury. The positions fell vacant on 4 December, 2018 and 3 March, 2020 respectively. In addition, the County Government was yet to operationalize the approved Risk Management Policy framework and did not have an updated risk register, contrary to Regulation 158(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, effectiveness of internal controls, risk management and governance of the County Government could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (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 overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive'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 intention to dissolve the County Executive or to cease its 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 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 controls in order to give an assurance on the effectiveness of internal control, risk management and overall 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 controls 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 County Executive'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 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 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

17 February, 2023