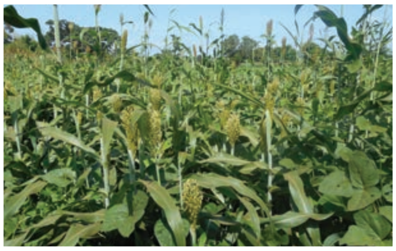
Supreme Auditor

A Publication of the Office of the Auditor-General, Kenya ● Issue 17 ● Jan - June 2025

Timely Submission of Financial Statements:
A Case of Tharaka Nithi County Executive




REPUBLIC OF KENYA

OAG
OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

VISION
Making a difference in the lives and livelihoods of the Kenyan people

MISSION
Audit services that impact on effective and sustainable service delivery

OUR CORE VALUES
Integrity ● Credibility ● Relevance
Accountability ● Independence

Editor's Note

Welcome to the 17th Edition of *The Supreme Auditor!* This Issue is a true page-turner, crafted for our stakeholders. Your feedback has shaped the diverse articles we present, all tied to our core mission as the Office of the Auditor-General.

Special commendation goes to Tharaka Nithi County Executive for their exemplary timeliness. By submitting their financial statements on July 29, 2024—just a month after the financial year closed and two months ahead of the 30 September statutory deadline for such entities, Tharaka Nithi confirmed that it is possible. What led to this exceptional performance? Read through.

While public entities strive for the coveted unqualified audit report, achieving this is just the beginning. Continuous improvement is essential to ensure public funds are used efficiently and responsibly.

Auditors should not be viewed as fault-finders. Instead, they are allies working to enhance transparency, accountability and good governance. Their role is to ensure that records match the reality of what's being done on the ground and that resources are used appropriately for the benefit of the citizens.

Parliament and County Assemblies, through their oversight committees, play vital roles in the audit process. We highlight how the Office collaborates with these bodies to improve accountability in public entities.

Auditing has evolved significantly from its manual roots. Today, the audit process is faster and more efficient, thanks to advancements that allow auditors to better track resources and projects. We share insights into this evolution, told through the experience of a veteran Deputy Auditor General.

This edition also explores why Financial Audits are more popular than other types of audits, the challenges of auditing in Arid and Semi-Arid regions, and the role of audit reports in empowering citizens. And yes, for those who enjoy Kiswahili, we've included articles in the national language.

As you read, you'll also discover discussions on global issues like money laundering, the importance of cross-institutional collaborations, and the need to act on audit recommendations before it's too late. Dive in, enjoy the read, and feel free to share your insights for our next issue. Keep the articles at 600 words. Let's keep the conversation on accountability alive!

Welcome!

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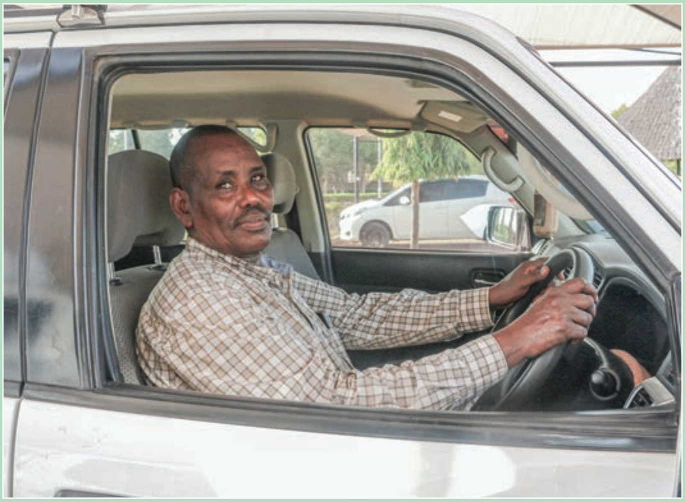

As Retirement Beckons: A Driver's and Record Keeper's passion to support Delivery of Quality Audits in Arid and Semi-Arid Areas

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A Call to Action: Implement audit recommendations to avert tragedies

Informing the citizens about Audit Findings: A Journalist's viewpoint

Timely Submission of Financial Statements: A Case of Tharaka Nithi County Executive

Communication Team

Tharaka Nithi County Executive achieved a significant milestone by submitting its financial statements to the Auditor-General for auditing on 29 July 2024. This remarkable achievement makes the County the only public entity in Kenya to present its financial statements within one month after the close of the financial year, which ends on 30 June.

By meeting this timeline, the County surpassed both the statutory requirement and the government's updated guidelines. Public entities are legally mandated to submit financial statements by 30 September each year, three months after the financial year's conclusion. Furthermore, the National Treasury, in its bid to encourage timely reporting, issued a circular setting 31 August as the deadline for submission. Tharaka Nithi County exceeded expectations by completing its submission two months ahead of the statutory timeline and one month ahead of the Treasury's recommended deadline.

This accomplishment demonstrates that it is not only feasible but also practical to finalise and submit financial statements for auditing within just one month after the financial year ends. Tharaka Nithi's example sets a benchmark for efficiency and accountability in public financial management.

County Secretary of County Government of Tharaka Nithi, Mr. Alexander Muratha expressed excitement on this achievement and attributed this feat to teamwork, having the right fit of staff and giving them an opportunity to professionally discharge their duties, without interference.

"*We have ensured that officers involved in preparation of financial statements hold professional qualifications and possess requisite skills and experience. This applies to all staff from the top to the lowest cadre in the department*," the County Secretary said.

He is confident that they will not drop the ball and will continue to register improvements in the submission of financial statements.

"*We believe in continuous improvement. Our promise is that in 2025 we will submit the financial statements a day earlier than in 2024*," he said during an interview at the County Headquarters in Kathwana town.

This statement was shared by the County Executive Committee Member-Finance, Economic Planning and Resource Mobilisation, Lawrence Ireri, who also expressed optimism that the County will even do better.

"*We are so determined to improve. If we can reduce the time of submission by one week, from last year's, then it will be a good improvement. We should beat our own record*," Mr. Ireri said.

He said for the entity to submit the financial statements before the end of July, 2024, the County normally starts working on their financial reporting from the beginning of the financial year, preparing quarterly reports in time and involving all departments in preparation of the financial statements. The CECM further said the use of Integrated Financial Management Information System (IFMIS) in all the County transactions contributed to the achievement.

"*We ensured all transactions are processed through the IFMIS hence the expenditure ledgers are easily generated for the purpose of financial reporting. Apart from the funds which operate Commercial bank accounts, all other entities including the health facilities' expenditure are processed through the system which ensures the reports are reliable and accurate*," the CECM said.

He said it is possible that other public entities can emulate them if they prepare their quarterly reports in time, work as a team and use IFMIS to prepare their financial reports.

"*I want to tell other entities that it is possible to submit their financial statements within one month of the end of the financial year. Let them make use of IFMIS because that is the reporting system*," Mr. Ireri said.

Chief Officer of Finance, Kinyua Kabinga and Director of Accounts, CPA Elijah Nduati said it is possible for public entities to submit their financials in time so long as they have the right people and good plans.

"*It is actually achievable. You can deliver timely and accurate reports so long as you have the capacity and professional staff*," he said.

CPA Nduati said submission of accurate and timely financial statements is possible through proper planning and continuous engagements.

"*We start preparing early because financial reporting is a whole year process, it is not a one-day event. This means every month we make reconciliations and prepare quarterly reports that will feed into the annual financial statements*," CPA Nduati said.

The County submitted financial statements of eight entities by 29 July 2024. These included County Executive, Receiver of Revenue, County Revenue Fund, Bursary Fund, Youth Fund, Mortgage Fund, Climate Change Fund and Kathwana Municipality.

Among other strategies employed by the County in its early submission of financial statements include conducting monthly reconciliations on all reporting entities to ensure all transactions are duly recognised and preparation of monthly management reports to track budget implementation.

The County also cited political support and goodwill from the Governor, H.E Hon. Muthomi Njuki who ensures there is total support accorded to the financial reporting unit including provision of adequate working space, necessary resources and ensuring no interference of the officers within the department.

"*No reshuffles or redeployment has been made during the last two years. This has ensured there have been no interruptions in the treasury team*," Mr. Ireri said.

One biggest challenge to the submission of financial statements, Mr. Ireri said, is the delayed release of funds to the county to undertake its operations.

"*There has been delay by the National Treasury to release the exchequer funds with monies disbursed in the very last week of June and or first week of July, the process of funds requisition takes time and delays the closure of ledgers to almost till the second or third week of the subsequent year. It is our sincere request as we move to accrual basis of accounting, exchequer funds should be released not later than 15 June so that annual ledgers are closed by 30 June*," he pleaded.

The County Assembly of Tharaka Nithi, plays an oversight role, deliberating the Auditor-General's reports and preferring actions. The Clerk of the Assembly Hon. Paul Thirika and Public Accounts and Investments Committee Chairman, Hon. Joel Mwaura applauded the Executive for early submission of financial statements, saying it accords them adequate time to scrutinise the audit reports.

"*This good gesture sits well with us. It means the Office of the Auditor-General (OAG) prepare audit reports in time, as a result of early submission of financial statements, and the Assembly having adequate time to interrogate the reports and take appropriate action*," the Clerk said.

The early submission of the financial statements by the County aligns with the Office of the Auditor-General's push to have entities submit their financial statements, for auditing by 31 July. The Office is engaging Parliament to amend the Public Finance Management Act, 2012 to cater for this proposal. This will give OAG adequate time to audit and report by 31 December.

Annastasia Kamaa, David Kinyanjui and Peter Opiyo

Tharaka Nithi County Secretary Alexander Muratha

Tharaka Nithi County Executive Committee Member - Finance Lawrence Irari

Director of Accounts, Tharaka Nithi County CPA Elijah Nduati

Tharaka Nithi County Assembly Clerk Hon. Paul Thirika

Early submission of financial statements plays a crucial role in the audit process, allowing for better planning and ensuring timely submission of audit reports by the Office of the Auditor-General (OAG). Tharaka Nithi County Executive has a commendable history of prompt financial statement submissions, consistently meeting deadlines over the past two years, with submissions made by late July or early August.

Jane Kariuki, Director of Audit, Embu OAG Regional Office

Jane Kariuki, Director of Audit, Embu OAG Regional Office

Tharaka Nithi County Executive Committee Member - Finance Lawrence Irari during the interview

Unmodified Audit Opinion:

The best but not a direct ticket to Comfort zone

Dr. Charles Mwitari

External audit serves as an important tool to an institution's management, investors, regulators and other stakeholders.

Article 229 (4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs) place the responsibility on the Auditor-General to audit and report on the financial statements of all organisations funded by public funds. The Auditor-General is required to confirm that the financial statements are free from material misstatements and that they are fairly stated according to the Financial Reporting Framework.

ISSAI 2700 and ISSAI 2705 provide the audit guidelines on determining the audit opinion on the financial statements, among the audit opinions are unmodified opinion (unqualified opinion) and Modified Opinions which include qualified opinion, adverse opinion and disclaimer of opinion. The Opinions are based on the ability to obtain audit evidence and materiality and pervasiveness of misstatements or errors in the financial statements.

Unmodified audit report implies that the organisation's financial statements are free from material errors and misstatements and that they have been prepared according to the applicable financial reporting Framework. The Reporting frameworks are cash accounting and accrual accounting with the accompanying prescribed reporting templates for different classifications of institutions. It is noteworthy that from 1 July 2024, the Kenya Public Sector adopted accrual accounting as prescribed by The National Treasury with a three- year transition period from Cash to full Accrual Accounting as per International Public Sector Accounting Standard (IPSAS) 33 on first time adoption of accrual accounting.

Unmodified report enhances the corporate image and enhances the management's confidence that the internal controls adopted are working, and is a milestone in the journey of continuous improvement. It further provides confidence to stakeholders including customers, suppliers and employees that the organisation is prudently utilising the resources entrusted to them.

Further, unmodified report assures the regulatory agencies responsible for taxes, pensions, medical funds, training, data protection, workplace safety and security among others that the organisation is largely in compliance

The recent declaration by the Government requiring public institutions to have zero-fault audits has further enhanced the value of unmodified report making the report most sought by the management and boards of those organisations. The achievement is publicised, celebrated and in some instances rewarded.

However, unmodified report comes with certain shortcomings which the management and stakeholders should be aware of to avoid getting into accountability comfort zone.

The first inadequacy is that audit is done based on established sampling techniques which gives reasonable assurance but is not foolproof. Even the best systems are easily beaten through fraud and collusion.

The report further does not indicate the fiscal responsibility in utilisation of budgeted resources. Under performance in revenue and under/ over utilisation of resources may result into failure to meet expected objectives.

Unmodified report does not imply that the resources have been utilised lawfully and that value for money has been obtained. Failure to follow the set laws and regulations may result into unexpected legal action and accompanying legal costs, fines and penalties. It is also possible for supplies and services to be acquired at prices above the market conditions thus eroding the value for money.

Further, the organisation may have failed to follow the procurement laws as set out in the Public Procurement and Asset Disposal Act, 2015 (PPDA). Another common occurrence is incomplete, stalled, abandoned, delayed and sometimes complete but un-commissioned projects. These scenarios deny the citizens the intended benefits from those projects.

An institution with Unmodified report may also fail the effectiveness of internal controls and governance test. The internal controls weaknesses include lack of fixed asset register, lack of documented policies and procedures and lack of or inadequately equipped internal audit department. Governance inefficiencies includes lack of board of directors or some of its committees including the board audit committee.

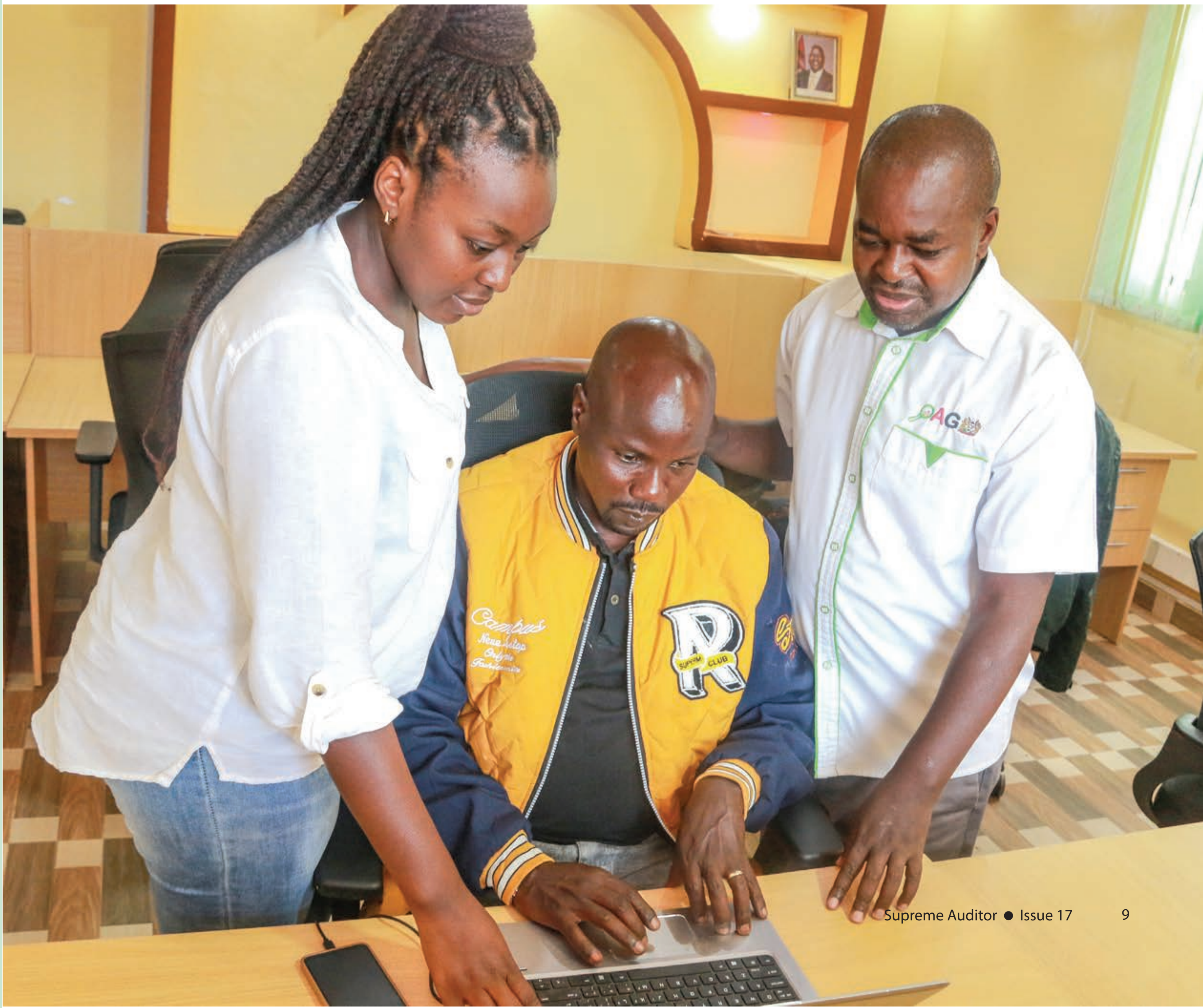
> *“Organisation should not stop at unmodified audit opinion, but go further and pursue financial, operational and functional excellence if they are to deliver on their mandates efficiently, effectively and lawfully.”*
>
> **Dr. Mwitari**

In conclusion, while achievement of unmodified audit opinion is a milestone to celebrate, an organisation should not rest on its laurel but continue improving its financial reporting to ensure accuracy, transparency and accountability, adherence to the law and improvement of its governance structures.

Other avenues to pursue operations and performance excellence such as International Organisation for Standardisation (ISO) certifications such as ISO-9001 and ISO-27001 should be pursued to ensure that its processes are standardised to produce quality, safe and efficient products and services and commitment to excellence. Collaboration with independent bodies such as Ethics and Anti-Corruption Commission (EACC) assist organisation in assessing the likelihood of existence of fraud and corruption while Salaries and Remuneration Commission (SRC) does help with the measurement of the human resource requirement and offers appropriate recommendations.

Organisations should not stop at unmodified audit opinion, but go further and pursue financial, operational and functional excellence if they are to deliver on their mandates efficiently, effectively and lawfully.

Dr. Mwitari is the Director, OAG's Kitale Regional Office.



AG engages Governors and County Assemblies on Accountability

Peter Opiyo

The Auditor-General, FCPA Nancy Gathungu, CBS, has been engaging different stakeholders to get feedback that will inform strategic decisions in management of public resources.

In her latest engagements, the Auditor-General met with the leadership of the County Governments (Executive and Assembly) in Embu, Nyeri, Mombasa and Kilifi Counties. She also engaged with the Regional and County Commissioners in these counties.

In her engagements, she explored ways in which the Office can work together with the stakeholders to enhance accountability in the public sector. She challenged members of County Assemblies to enhance their oversight role as they are the best suited to conclusively discuss audit reports that concern the County Governments.

The AG said the fact that County Assemblies comprise elected members who are familiar with the usage of public resources at the grassroots level, they are the best suited to discuss audit findings.

"We would wish to have operational issues be handled at the County Assembly level because they are also required by the Constitution to play their oversight role," the Auditor-General said during the meetings with the County Assemblies' leadership.

In order to enhance their oversight role, the Auditor-General said the Office will support Members of County Assemblies in capacity-building interventions, aimed at equipping them with requisite skills for thorough interrogation of audit reports. She urged them to consider operational issues at the counties as Senate focuses on policy issues.

She further urged the Assemblies to ensure that all audit reports are discussed and appropriate action taken, by the end of March every year, as stipulated by Article 229(8) of the Constitution.

"It is our concern that the County Assemblies have not effectively actualised Article 229(8), on discussing and taking actions on my reports, yet they have the backing of the Constitution. We, therefore, urge the Assemblies to implement this provision by ensuring timely discussions of audit reports and enforcement of audit recommendations," the AG said.

The AG further urged the Assemblies to discuss performance audit reports, pointing out that they focus on cross-cutting areas that touch on the lives of the citizens.

"We are also seeking your support in looking at the impact and the value for money component of our audit reports. My Office is conducting performance audits which focus on the quality, efficiency, effectiveness and economy and sustainable use of public funds. This means we go beyond the audit of Financial Statements and assess whether there was value for money where public funds have been used and whether there is a beneficial change in the lives of the citizens," the AG said.

At the Executive arm of the County Governments, the AG urged the County Governors to put in place effective internal controls and implement audit recommendations, to improve service delivery to the citizens. She said the Office will continue to give advisory that are beneficial to the entities and the citizenry.

"We will continue to give you effective advisory services. We are not faultfinders. Audit is a service and designed to assist you in effectively managing resources. You are our partners in influencing development not only in your counties but also in the country," she said during the visits.

The AG also urged the Governors to settle outstanding payments to suppliers and service providers, noting that the situation is so dire that families are adversely affected.

On her part, Embu County Governor, HE Cecily Mbarire, assured that they exist to give quality services to the citizens and that her County will continue to streamline its accounting system and do things the right way.

Auditors as watchdogs, not faultfinders as they flag out issues

Herrie Njoroge

Without any iota of doubt, auditors play a crucial role in ensuring transparency, and accountability in the use and management of public resources in public entities. Often likened to watchdogs, auditors are tasked with safeguarding the interests of stakeholders by diligently examining financial records and reporting any irregularities or discrepancies. However, it is important to understand that auditors are not fault finders, rather, they serve as vigilant guardians, promoting integrity and trust in the financial systems they oversee.

At the heart of the auditor's function lies the core responsibility of providing an independent and objective assessment of an entity's financial statements. This role personifies the ethos of a watchdog, where auditors serve as keen watchdogs, monitoring financial activities to detect any signs of mismanagement, fraud, or errors.

Through meticulous examination and analysis, auditors scrutinise financial records, internal controls, and operational processes to ensure compliance with relevant laws, regulations, and accounting standards.

The auditors act as guardians of stakeholders' interests, including shareholders, investors, creditors, and the public.

By upholding the principles of transparency and accountability, auditors enhance confidence in financial reporting and foster trust in the integrity of the organisations they audit. This watchdog role is essential for it helps prevent and detect financial misconduct or fraudulent activities.

While auditors play a vital role in financial oversight, it is essential to recognise the inherent limitations of their function. Their assessments are based on sampling techniques and professional judgment, which may not uncover every irregularity or fraudulent activity.

Further, auditors rely on the information provided by management and internal controls within the organisation. If these sources are compromised or inaccurate, auditors may inadvertently overlook fraudulent activities or material misstatements in financial statements.

Additionally, the complexity and sophistication of modern financial transactions can pose challenges for auditors, making it difficult to detect fraudulent schemes or accounting manipulations. This means that auditors have to raise their antennas and keep pace with the rapidly changing technology to remain impactful in the auditing space.

Independence and Professional skepticism

To fulfill their watchdog role effectively, auditors must maintain independence and exercise professional skepticism in their engagements. Independence ensures that auditors remain impartial and free from undue influence, allowing them to provide unbiased assessments of financial information. Professional skepticism, requires auditors to approach their work with a questioning mindset, challenging assumptions and corroborating evidence to validate the accuracy and reliability of financial statements.

In addition, auditors must remain vigilant and alert to red flags or potential indicators of fraud or mismanagement. This entails conducting thorough risk assessments, performing substantive testing, and probing areas of potential concern to uncover any irregularities or discrepancies. By maintaining independence and professional skepticism, auditors can fulfil their watchdog role with integrity and diligence, thereby enhancing the credibility and reliability of financial reporting.

Supporting the efforts of individual auditors and International Organisation of Supreme Audit Institutions (INTOSAI), regulatory bodies and oversight mechanisms play a crucial role in reinforcing the watchdog function of auditors. Regulatory frameworks, such as the Public Finance Management Act, 2012 and the International Standards of Auditing, establish standards and guidelines for audit quality, independence, and ethics. Regulatory oversight bodies, such as the Public Sector Accounting Standards Board (PSASB) monitor the performance of auditing and enforce compliance with applicable regulations.

Stakeholders, including the citizens, the shareholders, investors, and creditors, rely on regulatory oversight and independent audit reports to make informed decisions about investments and financial transactions. By holding auditors accountable for their work and ensuring adherence to professional standards, regulatory oversight helps bolster confidence in the integrity and reliability of financial reporting.

While auditors play a crucial role in detecting and deterring financial misconduct, they are not infallible and face inherent limitations in their function. Auditors must go deep and find the root-cause of their findings. We must guard against audit risk, though it might be unavoidable. Audit Risk or Residual Risk as per International Standards of Auditing (ISA) 200 refers to the risk that the auditor expresses an inappropriate opinion when the financial statements are materially misstated.

It is composed of Inherent Risk – the risk involved in the nature of business or transaction; Control Risk – the risk that a misstatement may not be prevented or detected and corrected due to weaknesses in the entity's internal controls mechanism; and Detection Risk – the probability that the auditing procedures may fail to detect existence of a material error or fraud. Detection risk may be due to sampling error or non-sampling error.

It is important to note that for an audit report to be worth its salt, the auditor who prepared it must be seen to be, and actually be, truly independent and free of any undue influence.

By maintaining independence, exercising professional skepticism, and adhering to regulatory standards, auditors can fulfill their watchdog role with integrity and diligence, thereby enhancing trust and confidence in the financial systems they oversee.

The Role of Parliament and County Assemblies in Oversight

Mark Gachanja

In a democratic system, accountability is the cornerstone of effective governance. In Kenya, the institutions entrusted with legislative oversight—Parliament and County Assemblies—play a critical role in ensuring that public resources are managed efficiently, transparently, and for the benefit of the people.

One of the key tools at their disposal is the review and deliberation on the reports of the Auditor-General and the subsequent follow-up on the implementation of audit recommendations.

The Mandate of the Auditor-General

The Auditor-General is constitutionally mandated to audit and report on the accounts of all government entities and public institutions. These reports serve as a crucial accountability mechanism, highlighting issues such as misuse of public funds, inefficiencies in service delivery, and instances of corruption. By scrutinising these reports, Parliament and County Assemblies provide an additional layer of oversight, ensuring that public officials and institutions adhere to the principles of good governance.

The Roles of Parliament and County Assembly

At the national level, The National Assembly and Senate, through their respective Public Accounts Committee (PAC) and the Public Investments Committee (PIC), are tasked with examining the Auditor-General's reports. Members of Parliament (MPs) deliberate on findings, question accounting officers, and demand explanations for any irregularities or mismanagement identified. They then table reports for adoption by the respective houses. Upon adoption, the accounting officers are obligated under the Public Audit Act Section 53 to implement recommendations and report back to Parliament or the relevant County Assembly.

Key aspects of legislative oversight include:

- **Deliberation and Debate:** Members debate the findings in the Auditor-General's reports, bringing transparency to the issues raised and ensuring that they are in the public domain.

- **Summoning Officials:** The oversight committees have the power to summon public officers to account for discrepancies or failures highlighted in the reports.

- **Make Recommendations:** Based on the findings, Parliament can propose policy changes or reforms aimed at addressing systemic weaknesses, they can also recommend investigations where there is suspicion of misappropriation of public funds.

- **Follow-Up:** Parliament or the relevant County Assembly monitors the implementation of its recommendations and ensures corrective action is taken.

Through these processes, Parliament or the relevant County Assembly not only promotes accountability but also ensures that public funds are utilised effectively to deliver services and improve the lives and livelihoods of the citizens.

The Role of County Assemblies

At the devolved level, County Assemblies play a similar role in oversight. The Auditor-General's reports on county governments are scrutinised by committees such as the County Public Accounts and Investments Committee (CPAIC). Members of County Assemblies (MCAs) are tasked with ensuring that county executives adhere to principles of fiscal responsibility and transparency.

County Assemblies enhance accountability through:

- **Reviewing Expenditures:** By examining how county budgets are spent, MCAs can identify instances of wastage or inefficiency.

- **Engaging the Public:** County Assemblies often hold public hearings to involve citizens in the oversight process, thereby promoting inclusivity and transparency.

- **Demanding Action:** MCAs can recommend disciplinary measures against officials who fail to account for public resources.

- **Monitoring Implementation:** Just like Parliament, County Assemblies follow up on the implementation of their recommendations to ensure that corrective measures are put in place.

Challenges in Oversight

Despite their crucial roles, both Parliament and County Assemblies face challenges in exercising effective oversight. These include:

- **Capacity Constraints:** Limited technical expertise among legislators to analyse complex audit reports, which the OAG has addressed by continuous training.

- **Political Interference:** Oversight processes are sometimes undermined by political interests, reducing their effectiveness.

- **Delays in Action:** There is often a lag between the tabling of Auditor-General's reports and the implementation of recommendations.

- **Inadequate Resources:** Financial and logistical limitations can hinder the ability of oversight bodies to carry out their functions effectively.

The Impact of Effective Oversight

When Parliament and County Assemblies perform their oversight roles effectively, the benefits are far-reaching:

- **Improved Service Delivery:** Accountability ensures that public resources are allocated and utilised for their intended purposes, leading to better healthcare, education, infrastructure, and other services.

- **Deterrence of Corruption:** Robust oversight mechanisms discourage misuse of public funds, fostering a culture of integrity in public service.

- **Enhanced Public Confidence:** Citizens are more likely to trust their leaders and institutions when they see tangible results from oversight processes.

- **Economic Growth:** Transparent and accountable governance attracts investment, stimulates economic activity, and improves livelihoods.

Conclusion

Parliament and County Assemblies are pivotal in ensuring that the government remains accountable to its people. By scrutinising the reports of the Auditor-General and following up on the implementation of recommendations, these legislative bodies safeguard public resources and drive improvements in governance. Strengthening their capacity and addressing the challenges they face will further enhance their effectiveness, ultimately improving the lives and livelihoods of all Kenyans. Accountability is not just a governance issue—it is a pathway to a better future for everyone.

Navigating Parliament Transitions and Building Relationships

Paul Kagwanja and Ezekiel Omore

Parliamentary transitions due to election cycles often bring new committee members on board, necessitating continuous engagements to build their understanding of the Office of the Auditor General (OAG) and audit issues. This ongoing engagement helps to ensure new members are well-equipped to handle their responsibilities.

Importance of the OAG-Parliament Relationship

The relationship between the OAG and Parliament is crucial for ensuring accountability in public finance management. Section 16 (1) of the Lima Declaration of Guidelines on auditing precepts requires Supreme Audit Institutions (SAIs) to report their findings annually and independently to Parliament. This report must be published to ensure widespread distribution and discussion, enhancing opportunities to enforce the findings.

Paragraph 5 of Principle 3 of INTOSAI P-12, underscores the need for the OAG to develop professional relationships with relevant legislative oversight committees. Proactive engagement with these committees from their inception is critical for effective deliberation on audit reports, as mandated by Article 229(8) of the Constitution of Kenya 2010. Consequently, the Auditor-General established the Legislative Relations Office (LRO) Directorate to manage the relationship between the Office and the lawmakers.

Committee Transitions in Kenya

In Kenya, committee transitions typically occur twice: after a general election, as required under Articles 101 and 177 of the Constitution, and midway through the legislative term. Standing Orders of Parliament require oversight committees to serve for three years, with reconstitution occurring thereafter for the remainder of the term. These transitions often lead to significant changes in committee composition, necessitating the OAG's preparedness to support new oversight committees.

Preparing for New Committees

The OAG develops strategies to engage new committees following general elections. A key starting point is the exit reports of outgoing committees, which highlight successes, challenges, pending business, and key learning points. These reports help the OAG better engage incoming committees and address any backlogs in audit report deliberations.

After an election and opening of Parliament, the OAG actively participates in induction programmes for MPs. The Auditor-General uses these programmes to elucidate the mandate and importance of the relationship between the OAG and Parliament. Engaging with new committees helps the OAG understand their priorities and modes of operation, ensuring a responsive engagement strategy.

To support County Assembly oversight committees, the OAG has developed an induction curriculum for new members. This programme, implemented in collaboration with development partners, has led to vibrant oversight committees at the county level. Additionally, the OAG is developing a handbook to guide county oversight committees to provide strategies for effective oversight using audit reports.

Continuous Engagement

Sustaining interest in the Auditor-General's work requires a strategy for continuous engagement with oversight committees. Key activities include:

- **Representation in Committee Meetings:** OAG representatives attend oversight committee meetings to provide insights and take note of actions directed by the committees.
- **Audit Report Briefs:** The OAG prepares briefs highlighting key findings and updates on audit reports.
- **Annual Consultative Forum:** The Auditor-General holds an annual forum with committee chairpersons to assess past collaboration and identify ways to deepen engagement.
- **Incorporating Feedback:** The OAG involves stakeholders by reflecting their concerns in audit reports and considering their input during the planning process.

By fostering a collaborative relationship with the Legislature, the OAG aims to enhance accountability, transparency, and integrity in public finance management, ultimately benefiting the citizens of Kenya. Continuous engagement with oversight committees is paramount for achieving these goals.

DAG FCPA Kiini interview:
How the work-life of an auditor has evolved over the years: A veteran auditor's experience

Dennis Odunga

His transition from the private to the public sector was not by chance. It was intentional and he knew pretty well what he was signing up for. Indeed, Deputy Auditor General FCPA Sylvester Kiini was curious to contribute towards enhancing accountability in the public sector unlike in the private sector where focus is mainly about growing the shilling.

And true to his calling, despite teething problems at the start, a flashback to his years in service reveals a man with the zeal to deliver not just results but quality results. And even when his time comes to bid the Office of the Auditor-General goodbye, that will not mark the end of his exemplary service. He will continue impacting on society in various capacities. The *'Supreme Auditor's* editor *Dennis Odunga* spoke with the Deputy Auditor General and here are excerpts from the interview.

Q: How did you end in the field of auditing?

A: I was influenced by my lecturer in 1989 while at the University of Nairobi. I remember him telling me that being an auditor is like being a surgeon who must start as a general practitioner. You must be an accountant for you to be an auditor because an auditor reviews the work of an accountant. I wanted to audit and that is where my heart was.

Q: So, how was the journey to becoming an auditor?

A: I graduated with a Bachelor of Commerce-Accounting option in 1990 and alongside 8 others, I landed a job in one of the indigenous auditing firms. At the time, auditing was purely manual. It is the audit reports that were being typed using type writers as there were no computers then. We could combine auditing with business development, which entailed writing books for our clients and giving them to auditors to review before we give an audit opinion. It was exciting and with time I became an expert in financial accounting.

Q: How do you compare working as a young auditor and now?

A: Now, it is better by far. There was a challenge with vehicles and we used to heavily rely on carpooling where various teams shared vehicles while going on assignments. This could result in delays as one vehicle could have as many as five teams meeting different clients.

Q: What about presentation of the audit documents from clients?

A: Everything was manual. A client could bring bank statements and dumb the records on your desk for you to sieve through and make sense out of them. Some of the records were incomplete. It was you to undertake research and come up with accurate and reliable audit reports. Operations remained manual up to the year 2000 when I was exposed to Information Technology in auditing. However, some clients had not embraced computerised operations until 2005 and we had no choice but to cope with the situation.

Q: Did the situation change when you joined OAG?

A: When I joined OAG in 2005 as a Deputy Director, the situation wasn't any better. Auditing was rudimentary as it largely existed in people's heads. The auditing process was not documented and clients were in areas with the latest audit reports being for the year 2000. I was among the first batch of staff recruited from the private sector to inject a new lease of life to the auditing approach in the public sector. Our mission was clear-To transform the Office of the Auditor-General.

Q: What motivated you to join OAG?

A: I felt my calling was in enhancing accountability. The bottom line in the private sector was largely profitability. How you have grown the shilling. At OAG, we call a spade a spade. No massaging of figures or statements. The various levels of reviewers ensure nothing goes undetected in the quality assurance process. As a result, the reports from the OAG are credible, relevant and quite impactful. That is why even our recruitment attracts applications from the big four auditing firms such as Deloitte, Ernst and Young, PricewaterhouseCoopers (PwC) and KPMG.

Q: Any shocker as you made the first shot from private to the public sector?

A: It was not easy when I joined OAG in 2005. Though I was confident that I fit the bill for the assignment that lay ahead of me but contrary to my expectations, I found myself reporting to work with little to do for some two months. I could only see the Office Assistant coming in to serve me tea. At 35 years, I felt wasted and felt like quitting. However, the situation changed and within three years, we developed the first working paper files to guide operations. We came up with the first manual working paper to guide the audit functions.

Q: Any counsel on areas of improvement to strengthen the auditing function and delivery of quality audit reports

A: Work must be equitably shared with clear instructions for proper execution. Audit is a marathon and not a sprint. It is a process and not an event. The earlier the auditors start off, the better. The new year audits need to start between May and June and auditors need to be allowed to exhaust work in the respective areas that they are assigned. The management letter needs to be issued at the exit meeting because the management letter is a process hence should be updated regularly as the audit progress.

Q: What is your advice to upcoming auditors

A: Integrity will isolate you from the pack. Do your work to the best of your ability and with the highest level of integrity. Work as if you will not be there tomorrow and do it as if you are the top most person in the organisation. Nothing but the best. Don't live other portions to be done by someone else because that person you have in mind has his work cut out. As an auditor, you must be guided by professional standards and etiquette.

Q: Those who have worked with you say you are very strict. Are you aware of this observation?

A: I am a hands-on person who relentlessly pushes for not just results but quality results. I like walking the talk. That is why from 2018 up to 2023, my department has been emerging as the best.

Q: What are your plans beyond OAG?

A: I will be ready to serve society in various capacities. Be it in church, university or any other level that I will be called upon to serve. I will be willing to serve anywhere as I give back to society because I have a lot of knowledge and expertise that cannot be put to waste. I want to give back to society.

OAG staff proudly display an Award on *Technology Audit Excellence in the Public Sector* won during the Information Systems Audit and Control Association (ISACA), Kenya Chapter, 25th Anniversary Gala Dinner.

The Auditor-General FCPA Nancy Gathungu, CBS paid a courtesy call on the Embu Governor, Hon. Cecily Mbarire, EGH, MGH, to discuss good governance and best practices in public resource management.

Auditors-General, as members of the East African Community (EAC)Audit Commission, presenting the report of the EAC organs and its institutions for the financial year 2023/2024 to the 47th Ordinary Meeting of the Council of Ministers.

Performance Audit Champions, Communications and Parliamentary Liaison Officers from OAG Kenya, Uganda, Rwanda and Tanzania during a Regional East African Cooperation workshop organised in collaboration with the Swedish National Audit Office.

OAG staff engage stakeholders during Embu University career week.

Delegates during the second edition of the African Organisation of Supreme Audit Institutions' (AFROSAI) Women Leadership Academy (WLA) programme in Nairobi.

OAG staff at work: use of technology to enhance the audit function

The Auditor-General FCPA Nancy Gathungu, CBS in a consultative meeting with Hon. Moses Kajwang', the Chairman, Senate County Public Accounts Committee.

The Auditor-General FCPA Nancy Gathungu, CBS receives ISO/IEC 27001:2022 certification from the Managing Director KEBS Esther Ngari, marking a significant milestone that highlights OAG's commitment to protecting sensitive data and information.

The Office in line with calls to being responsive to changing environments and emerging risks participated in planting of mangrove trees in Majaoni, Mombasa County. The event was coordinated by the Sustainability and Corporate Social Responsibility (S&CSR) Committee.

The Auditor-General, Deputy Auditor-General, Fredrick Odhiambo and Mme Félicité ZOBO, Sous Directeur des Questions Stratégiques et de Développement from SAI Cameroon during review of the Coordinated Regional Audit on IFFs report in Mombasa.

Just like Financial Audits, Perfomance Audits too need attention

Maryanne Thuita and Philemon Azangu

Financial audits have long been the cornerstone of public accountability in Kenya, enjoying widespread popularity among stakeholders, including the public, policymakers, and oversight institutions.

In contrast, performance audits, which assess the economy, efficiency, and effectiveness of government programmes and projects, remain less understood and appreciated. This disparity stems from a combination of historical, institutional, and socio-political factors that have shaped the audit landscape in Kenya.

Historical and Legislative Foundations

The prominence of financial audits can be traced to their entrenched role in Kenya's governance framework. The Constitution of Kenya, 2010, and the Public Audit Act, 2015, place a significant emphasis on the examination of public financial statements to ensure compliance with laws and regulations.

The annual financial audit reports by the Office of the Auditor General (OAG) are a key requirement for transparency and accountability, making them highly anticipated by Parliament, County Assemblies, and the Public. In contrast, performance audits do not enjoy the same level of legislative prominence or routine scheduling.

Tangible Outcomes and Stakeholder Perception

Financial audits provide clear, quantifiable results, such as identifying unaccounted funds, irregular expenditures, and cases of non-compliance with procurement laws. These findings often lead to direct actions, including recovery of funds, prosecutions, or administrative sanctions.

Such tangible outcomes resonate with stakeholders and enhance the visibility and perceived impact of financial audits. Performance audits, on the other hand, focus on systemic issues and recommend improvements that may not yield immediate or measurable results. This makes the performance audit impact harder for the general public and decision-makers to appreciate, reducing their perceived value.

Public Awareness and Media Coverage

The simplicity of financial audit findings, often summarised as financial losses or irregularities, makes them easier for the public and media to understand and report. Headlines highlighting billions of shillings unaccounted for garner immediate attention and provoke public outrage. In contrast, performance audit reports, which delve into assessments of programme implementation and service delivery, often lack the sensationalism that drives media interest. This limited coverage contributes to the lower popularity of performance audits.

Capacity and Resource Constraints

Conducting performance audits requires specialised skills, multidisciplinary teams, and significant time and resources. For instance, it takes approximately one and half years to train a performance auditor through the three-module African Organisation of English-speaking Supreme Audit Institutions' (AFROSAI-E) course that involves training and on-the-job practical experience. Limited budget and staffing constraints mean that financial audits, which are mandatory and time-bound, often take precedence over performance audits.

Political Sensitivities

Financial audits' findings of fiscal mismanagement are often clear-cut, making them easier to address without extensive political implications. In contrast, performance audits frequently examine the effectiveness of government policies and programmes, which can be politically sensitive. This sensitivity may deter institutions and stakeholders from fully embracing performance audits, as they may highlight systemic inefficiencies or policy failures.

Bridging the Gap

To enhance the prominence of performance audits in Kenya, the Office has adopted several strategies to bridge this gap:

- **Increased Awareness:** Public education campaigns through media and stakeholder engagement to highlight the importance of performance audits in improving service delivery and value for money. The Office publicises all Performance Audit Reports on social media upon publication.
- **Capacity Building:** Investing in training and resources for performance audit teams to enhance OAG's ability to produce high-quality reports.
- **Policy Integration:** Embedding performance audits into routine governance processes, such as linking findings to budgetary allocations, to increase relevance and impact.
- **Enhanced Communication:** Simplifying and tailoring performance audit reports for audiences, including the public and media, can boost their accessibility and engagement.
- **Legislative Support:** Strengthening the legal framework to mandate and prioritise performance audits will ensure they receive adequate attention and resources.

While financial audits remain the dominant tool for public accountability in Kenya, performance audits can potentially drive transformative change by addressing systemic inefficiencies and improving service delivery. Bridging the gap between the popularity of these two types of audits requires concerted efforts to enhance the visibility, capacity, and integration of performance audits into Kenya's governance framework. By doing so, OAG can ensure a balanced approach to auditing that meets both compliance and performance objectives, fostering greater accountability and long-term development outcomes.

OAG joins Global fight against Money Laundering

Joan Otieno

It is not an African problem but a global threat that calls for concerted efforts from all and sundry to sustainably tackle it. That was the rallying call from audit institutions that converged in Nairobi for a high-level Anti-Money Laundering Workshop.

Delegations from Sierra Leone, Uganda, Zambia, Kenya and the Netherlands Court of Audit were in agreement that both the developing and developed countries must join hands to slay the Dragon in order to free the world from the illicit Financial Flows (IFFs) that has affected the economic growth of individual countries.

It took the courage of the host country to set the ball rolling, with Kenya's Auditor-General FCPA Nancy Gathungu, CBS challenging developed countries not to sit by the fence but seize the moment and proactively support efforts to promote transparency in public finance management. Comprehensive reforms in the fight against money laundering of a country, she said, require various stakeholder engagements.

The Auditor-General observed that while African nations struggled with loss of money through money laundering, the illicit transactions are being done with the complicity of the developed nations. This, she warned, posed challenges to the achievement of Sustainable Development Goals (SDGs) besides, adversely affecting development projects.

"We cannot be doing this in Africa only. When we talk about money laundering, you could see money goes out, but it goes to some of these so-called safe havens which are in the developed nations," the Auditor-General said, as she welcomed the delegations meeting in Nairobi under the umbrella of the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) in partnership with the Netherlands Court of Audit and the German International Cooperation Agency (GIZ).

Cooperation of information sharing among domestic law enforcement agencies and international partners is also key to successful fight of the vice. It is essential to actively pursue support in technical assistance, training programme, financial resources and intelligence sharing initiative from international partners.

"Supreme Audit Institutions (SAIs) are expected to verify public accounts, carry out regulatory compliance audit and adherence to standards of financial integrity. By maintaining professional skepticism, SAI auditors are able to detect suspicious activities during an audit process," the Auditor-General said.

Involvement of SAIs in the fight against money laundering coupled with performing programmatic audits on the extent to which reporting and regulatory institutions execute their mandate as enshrined in the respective countries' laws that established them would give the institutions an opportunity to self-evaluate their performance in terms of compliance with the law.

"Our respective Governments and policy makers have an opportunity to make informed decisions and strengthen our countries Financial Intelligence Units with policies and procedures that would allow the Unit to effectively combat money laundering," she said.

In Kenya, she pointed out that her Office was working with partners from the Central Bank of Kenya, National Treasury, Ethics and Anti-Corruption Commission (EACC) and other relevant authorities to deal with the menace.

Kenya was grey listed in February 2024 due to challenges the country was facing in combating financial crimes and restoring confidence in its financial system. This includes: failure in implementing preventive measures against money laundering particularly in terms of collaboration between the private and public sector; Failure to demonstrate successful investigation and prosecution of money laundering offenses; Gaps in supervision of designated non-financial businesses and professions such as lawyers, dealers in precious metals and virtual assets service providers; and Collection of beneficial ownership information and effectively utilising financial intelligence for investigation, prosecution and sanctions.

The Government during the 48th Eastern and Southern Africa Anti-Money Laundering Group Task Force meeting held in August, 2024 dedicated to addressing the strategic shortcomings that led to its inclusion in the grey list .

Ms. Meisie Nkau, the Chief Executive Officer, AFROSAI-E, reiterated the importance of efficient financial systems that would fuel development of countries for the benefit of its citizens as well as foster economic growth.

"Money laundering not only undermines the integrity of financial systems but also fuels corruption, terrorism, and organised crime, it is a scourge that threatens the very fabric of our societies, eroding trust in public institutions and stifling economic development", she said.

Some of focus areas of the regional workshop included;

- Improving the quality of Performance audit activities in the field of Anti-Money Laundering (AML)
- Strengthening the collaborations between SAIs and Financial Action Task Force
- Simulating further capacity development and knowledge distributions in the various SAIs

The Agreement

During the workshop, a Collaborative agreement was signed to kick-start the Anti-Money Laundering audit.

Addressing Illicit Financial Flows:
A Continental Audit and Call to Action

David Kinyanjui

African governments should strengthen legal frameworks that enforce transparency, regulate tax incentives, and seal loopholes that allow Illicit Financial Flows (IFFs) to thrive. This is among the strongest recommendations in the Regional Coordinated Audit Report on Illicit Financial Flows, which also urges countries to improve inter-agency coordination, invest in digital oversight systems, and institutionalise performance audits to stem the tide of financial losses.

The report is the outcome of a coordinated audit involving twelve Supreme Audit Institutions (SAIs) from sixteen African countries, under the leadership of African Organisation of Supreme Audit Institutions (AFROSAI) and with technical and strategic support from German Agency for International Cooperation (GIZ) Good Financial Governance in Africa Programme. It reflects a bold and united front in the fight against IFFs—secretive, illegal cross-border transfers of funds that rob the continent of critical resources for development.

The audit findings are sobering. Across participating countries, legal and institutional frameworks were found to be outdated, fragmented, and poorly enforced. Tax systems lacked clear provisions on issues like beneficial ownership, transfer pricing, and automatic exchange of information. Oversight institutions were under-resourced and often working in silos, with limited capacity to detect, investigate, or prosecute financial crimes.

Further, the audit revealed that tax incentives—especially in the extractives sector—were often granted without proper evaluation, leading to significant revenue leakages. Agencies responsible for monitoring these incentives lacked coordination and access to reliable data, making enforcement difficult. In some cases, fictitious or inflated tax-deductible expenses passed through unchecked, further compounding the losses.

Beyond the numbers, the audit identified weak ethics frameworks and a lack of whistleblower protections as systemic gaps that enable misconduct and silence accountability efforts. The absence of effective deterrents emboldens corruption and financial malpractice, both within institutions and across borders.

Despite these challenges, the report offers a clear way forward. It calls on governments to align legislation with international standards, modernise oversight institutions, and adopt digital tools for real-time data tracking. More importantly, it advocates for the integration of performance audits as a tool to measure the effectiveness of IFF-related policies, not just compliance.

The role of development partners is also emphasized. GIZ's support was instrumental in building audit capacity, fostering cross-country learning, and sustaining collaboration throughout the process. The report encourages continued engagement with such partners to scale efforts and ensure long-term impact.

For the Office of the Auditor-General of Kenya, which participated in the audit, the message is clear: tackling IFFs is not just about fighting financial crime—it is about reclaiming Africa's wealth for its people. It is about redirecting resources to where they are most needed: public health, education, infrastructure, and innovation.

As the report was officially launched in Nairobi, it marked not only the conclusion of an extensive audit exercise but the beginning of a more informed, strategic, and collective approach to one of the continent's most pressing challenges.

Africa's future depends on financial integrity. Through transparency, accountability, and strong institutions, the continent can stop the bleeding and secure its path toward inclusive growth and sustainable development.

Why Audit institutions need to support each other to enhance performance

Dennis Odunga

For Supreme Audit Institutions (SAIs) to effectively promote accountability and transparency in government, they need to support each other through peer-to-peer knowledge and experience sharing initiatives.

Meetings, be they face-to-face or virtual amongst peer institutions, result to rich exchanges geared towards harnessing positive and impactful change, improving personal skills while networking for future engagements is in line with the International Organisation of Supreme Audit Institutions' (INTOSAI) Motto of "Mutual Experience Benefits All."

Such proactive global engagements foster a collaborative learning environment that paves way for each entity to benchmark from the other and assess its areas of improvement as it showcases its areas of success.

In their operations, auditors from all SAIs are guided by international auditing standards, though they operate in different environments with stakeholders having different expectations. This presents an opportunity for the SAIs to engage from a common ground as the issues shared can easily be integrated in the respective SAIs to the best interest of the citizens who expect nothing short of quality services.

Citizens rely on the audit reports to hold office holders accountable for the way they use and manage public resources. Consequently, the SAIs plays a crucial role in providing invaluable information that the citizens can authoritatively use to demand for quality services.

These auditing entities have a responsibility to uphold public interest in their operations lest they conduct audits that do not address issues facing their citizens. The SAIs therefore, can demonstrate relevance by appropriately responding to the challenges and expectations of their stakeholders while remaining alive to emerging risks and changing environments in which audits are undertaken.

To effectively assess these and come up with appropriate interventions, the SAIs need to engage in meaningful and effective conversation with stakeholders. The engagements will elicit candid feedback on how the SAI's work is impactful in the public sphere. Listening and responding to the stakeholders' needs enables SAIs to be viewed as a credible source of independent, reliable and objective information that can improve service delivery in the public sector.

Provide Technical Support to other SAIs

Kenya's SAI has been actively involved in strengthening the capacity of other SAIs to deliver quality audits. To enhance international partnerships, the Office offers support to other SAIs in the region such as the National Audit Chamber of South Sudan, the National Audit Office of The Gambia in the areas of Audit, ICT, Human Resource and Communication in cooperation with the International Development Initiative (IDI), AFROSAI-E and the Supreme Audit Institution of Norway.

The Office has provided resource persons to various AFROSAI-E and IDI programmes meant to support and build capacity for various developing SAIs. The Office is also part of the East African Regional cooperation agreement with the Swedish National Audit Office (SNAO), which brings together the SAIs of Uganda, Tanzania and Rwanda. The cooperation focuses on: Parliamentary Liaison; Quality Control and Quality Assurance; Communication; Performance Audit; and Information Systems and Data Science.

SAI Kenya also has an agreement with the UK National Audit Office (NAO) in the areas of: Building effective relationships with parliament; and Measuring audit impact for purposes of reporting in OAG Kenya's Annual Corporate Report besides, engagaments with the French Court of Accounts to enhance capacity in Forensic Audits.

The Office has also been involved in the audit of the Common Market for Eastern and Southern Africa (COMESA), East African Community (EAC).

Staff have also participated in support missions to Zimbabwe in Forensic audit and Mauritius in Performance Auditing and Quality Assurance.

SAI-Kenya's Auditor-General FCPA Nancy Gathungu, CBS, underscores the importance of Audit institutions supporting each other to enhance their performance.

"There is value in peer-to-peer support. We also learn when we share. The mutual experience benefits all the participating institutions," the AG spoke in Romania, during a forum that brought together leaders from INTOSAI, the Donor Community and the International Federation of Accountants. The seminar on the role of Partnerships in building effective institutions was sponsored by the INTOSAI.

The Auditor-General added that experience sharing amongst SAIs builds staff confidence as they learn from one another. *"As we support others, SAI-Kenya is also learning on what not to do and how to improve in our respective SAI,"* she said.

SAIs in Africa largely share same experiences and staff can hone each other's skills through such engagements and ultimately deliver quality services that significantly benefit the citizenry.

The Auditor-General however, warns SAIs to be wary of overdependence on peer support and transferring their operations to the SAIs being supported. *"There are benefits in us working with each other. But, don't transfer wholesale your operations, including inefficiencies. The environments are different,"* she says.

Mr. Modou Ceesay, the Auditor General of the National Audit Office (NAO) of the Gambia has commended SAI-Kenya for supporting the Communication and Stakeholder Engagement function in his SAI saying the engagements were quite impactful. He points out that with a robust website, a communication policy and social media platforms, audit reports are now easily accessible in his country.

A Call to Action: Implement audit recommendations to avert tragedies

Maryanne Thuita

Memories of the devastating 2024 moments still linger in the minds of many people. Specifically, the tragedy at Hillside Endarasha Academy in Kieni, Nyeri County after a dormitory fire claimed the lives of 21 children and reports of floods between May and June, last year that resulted in the deaths of an estimated 315 people, 188 injuries, and the displacement of over 293,200 people from 58,641 families.

Amidst the public outcry, the media drew attention of the public to the Auditor-General's reports that focused on similar themes of these tragedies. One audit report from 2020 on Safety Preparedness of Secondary Schools and another on the Response to Floods in Kenya from 2023 were particularly highlighted.

These reports raised concerns on the inadequate preparedness, response and recovery mechanisms in place. The reports complete with clear recommendations, had been shelved, ignored, and left to gather dust on the shelves. This scenario is all too familiar - a recurring tragedy that underscores our systemic failure to act before calamity strikes.

Audit reports are powerful tools for risk management, transparency, and accountability. They provide an authoritative assessment of the state of infrastructure, governance, compliance, and resource allocation. However, they are often perceived as tools for identifying failures after they occur, primarily used to explain what went wrong and why. Their true potential lies in preventing disasters before they happen. By shifting focus from reactive analysis to proactive risk management, the Government can transform audit reports into strategic assets that can preemptively address weaknesses in various systems, mitigate risks, and safeguard public welfare.

If audit reports hold such potential for change, why do policymakers and decision-makers wait for calamities to strike then validate their findings? The reasons are manifold:

- **Short-term prioritisation:** Governments often focus on immediate needs or politically expedient projects, sidelining long-term risk mitigation efforts.
- **Bureaucratic inertia:** The machinery of implementation moves slowly, with layers of approval and competing priorities delaying action.
- **Resource constraints:** Limited budgets and competing demands often push preventive measures to the back burner.
- **Lack of accountability:** When there are no consequences for ignoring audit findings, complacency prevails.

The irony is that the resources that could have been used to implement audit recommendations are often spent on disaster response, recovery, and rebuilding efforts. This reactive approach is not only inefficient but also morally indefensible.

The time has come to break the cycle of neglecting audit reports until disaster strikes. The stakes are too high, and the cost of inaction is too grave. We need to take actionable steps to change the narrative through;

- **Institutionalising accountability:** Make it mandatory for agencies to respond to audit findings within a fixed timeline. Establish mechanisms to track and publicly report on the implementation of recommendations.
- **Prioritising risk management:** Allocate resources to address high-risk areas identified in audits. Ensure that risk mitigation is embedded in strategic planning and budgeting processes.
- **Engaging stakeholders:** Involve civil society, the private sector, and the media in monitoring and advocating for the implementation of audit recommendations. Transparency breeds accountability.
- **Leveraging technology:** Use data analytics and dashboards to track progress on audit findings in real time. Make this information accessible to the public to foster trust and vigilance.
- **Fostering a culture of proactivity:** Shift the mindset from reactive to proactive governance. Leaders must champion the importance of preventive action and make it a political priority.

The tragedies witnessed after calamities are not merely accidents. Some are as a result of deliberate inaction. Each overlooked audit report represents a missed opportunity to protect lives, resources, and public trust. Policymakers and decision-makers have the power to change this narrative—to turn audit reports into actionable blueprints for resilience and progress.

The next time you come across an audit report, resist the urge to shelve it. Read it. Understand it. Act on it. Let it be a reference point not for calamities but for success stories. Let it guide us toward a future where preparedness is the norm, and avoidable tragedies are a thing of the past.

The call is clear, and the choice is yours. Will you wait for the next calamity to act, or will you act now to prevent it? May we all embrace proactive actions, to prevent disasters.

Collaborative Accountability: How Civil Society Organisations Can Amplify the Voice of Supreme Audit Institutions

Jackline Kagume

Globally, Supreme Audit Institutions (SAIs) have an essential responsibility of safeguarding public resources by assessing the legality, efficiency, and effectiveness of public expenditures.

In Kenya, the Office of the Auditor-General (OAG), also known as SAI Kenya, is mandated under Article 229 of the Constitution to audit accounts of national and county governments, as well as other public-funded entities. As independent bodies mandated to audit government operations, SAIs produce findings that are indispensable for effective oversight, complementing broader governance frameworks for prudent public financial management.

However, despite their crucial functions, the impact of many SAIs is often limited by inadequate resources, insufficient follow-up on their recommendations and an apparent disconnect with the public. Strengthening collaborations with Civil Society Organisations (CSOs) is necessary to amplify the relevance and reach of SAIs, and to translate their findings into meaningful public discourse for practical reforms.

The Role of CSOs in Audit Ecosystems

The CSOs play a multifaceted role in promoting accountability within governance systems. While SAIs generate credible evidence, CSOs are ably positioned to engage citizens, policymakers, and other stakeholders to ensure that audit findings lead to tangible actions. To this end, collaboration between SAIs and CSOs has the potential to transform audit reports into impactful tools for accountability for several reasons.

First, CSOs are instrumental in raising public awareness by simplifying complex audit findings and circulating them widely through tailored reports, infographics, citizen forums, among other channels. Many audit reports are technical and not easily understood by non-experts. CSOs have the ability to translate these findings into simpler formats to engage diverse audiences. Making technical information comprehensible and accessible expands citizens' capacity to understand and demand accountability.

Secondly, majority of CSOs excel in monitoring and follow-up as a fundamental approach to their accountability initiatives. They track and publicise the implementation of audit recommendations to ensure that public institutions address gaps identified by SAIs. This consistent follow-up increases the likelihood of corrective actions being taken by target institutions.

Thirdly, CSOs promote citizen engagement by building public capacity to hold leaders accountable. Knowledge generation, learning workshops, advocacy campaigns, and digital tools are some of the avenues through which CSOs empower citizens and communities to participate in governance processes, reinforcing the accountability chain.

> *"Many audit reports are technical and not easily understood by non-experts. CSOs have the ability to translate these findings into simpler formats to engage diverse audiences. Making technical information comprehensible and accessible expands citizens capacity to understand and demand accountability."*

Amplifying the Voice of Supreme Audit Institutions

Public demand for accountability is a powerful tool. CSOs have an important role in amplifying the findings of SAIs by organising public awareness campaigns and policy dialogues to mobilise communities around key audit findings. Generating public pressure for more accountability is useful to ensure that government agencies prioritise the implementation of SAI's recommendations and create a feedback loop that reinforces transparency.

A useful avenue would be through collaboration with the media, an essential partner in publishing and publicising audit findings. CSOs should work with journalists to report on critical issues raised by SAIs and create compelling narratives that highlight mismanagement or corruption. Through framing these stories effectively, CSOs and media partnerships could generate and sustain public interest in accountability issues to drive systemic change.

CSOs should also use SAI findings to advocate for policy and legislative reforms. Based on systemic issues identified from audit reports, CSOs should engage policymakers to enact laws and policies that address specific challenges. Understanding the stages of the budget cycle enables CSOs to identify the most appropriate opportunities to support SAIs, either by advocating for implementation of recommendations during reporting stages or influencing resource allocation in the planning phases. Evidence-based advocacy rooted in audit findings provides credibility to reform action, ensuring that audit recommendations are incorporated into a country's economic governance agenda.

While CSOs and SAIs share common goals, they should be cognisant of the challenges that have historically hindered their collaboration and devise new approaches for different outcomes. These include limited resources, resistance from public entities to implement audit recommendations, and inaccessibility of audit reports to the general public.

To address these challenges, institutional partnerships and development partners' support are essential for sustainable cooperation between CSOs and SAIs. Investments in audits analysis, advocacy and technology for tracking audit recommendations is a good foundation for enhanced transparency. Additionally, joint capacity-strengthening initiatives would also be useful to equip both SAIs and CSOs with the skills and tools needed to overcome the persistent impediments to accountability.

In conclusion, SAIs and CSOs share a common mission towards ensuring that public resources are managed responsibly and transparently. Amplifying the voice of SAIs by CSOs is therefore critical in bridging the gap between audit findings and meaningful accountability. Enhanced collaboration between these two sets of institutions is not just desirable but essential for building a more accountable and equitable society.

The Auditor as a friend: Clients on Relationship with OAG in enhancing public accountability

Dennis Odunga and Annastasia Kamaa

Auditors, once perceived as scaring and annoying and people who are out to ruffle feathers and ruin careers have become darlings, according to feedback from a cross section of stakeholders.

The auditor has now become a friend and cases of senior personnel in government entities filling leave forms in a hurry to proceed on annual, sick or compassionate leaves have significantly reduced as the change of mindset promises great fortunes.

Mr. Mohamud Santur, the Clerk to the County Assembly of Garissa and Dr. Hussein Abdi, the Medical Superintendent, Isiolo Level 5 Teaching and Referral Hospital did not mince words when asked about the impact of auditors in enhancing public accountability.

They reveal that the Office of the Auditor-General plays a crucial in promoting accountability within the public sector, ultimately improving the lives of citizens, something that consequently enhances trust and accountability in the public sector. Efficient use of public resources, they add, is crucial for national and county governments to meet development goals.

"An auditor has a special place in my heart. Auditors are another set of eyes as they point out what is not working and recommend areas of improvement," the Clerk says. He goes on, *"it is not about familiarity. Each financial year, I see different faces from the Office of the Auditor-General (OAG) arriving to conduct an audit. Their professional approach and level headedness is beyond reproach and this makes auditees comfortable."*

Mr. Santur explains that the era of auditors who left their clients in emotional pain is long gone, thanks to the Constitution of Kenya, 2010 that created the Office of the Auditor-General as one of the independent Offices.

The current crop of auditors, he adds, are keen with giving honest feedback as opposed to pursuing witch-hunt missions with others literally hunting for mistakes to demand favours from their clients.

"I find them professional. They keep us on our toes. In fact, they have added a lot of value to my understanding of audit issues. Besides auditing, they create time to guide clients on the audit process and what documents are required," Mr. Santur says.

The medical superintendent maintains that the transformative impact of the OAG on their institution cannot be gainsaid as the audit services have greatly enhanced delivery of quality healthcare services to the community.

"Being audited by the Auditor-General has been an eye-opener as the audit has helped us identify areas for improvement and ensure that our financial practices are in line with best standards," Dr. Abdi says.

According to Yussuf Kilas Aden, the National Government-Constituency Development Fund (NG-CDF) Manager-Lagdera Constituency, auditors from OAG have helped them improve their internal controls and overall management of the Fund by operating within the set quality standards.

He cites procurement and project implementation challenges in various public entities as some of the key areas that auditors have helped improvement their management by flagging out cases where funds could not be properly accounted for.

"Before, there was no serious auditing. Some projects used to stall for many years to a level that they qualified to be labelled white elephants. The situation has changed, thanks to the auditors who have pitched tent not only in Nairobi but are near the locals," Mr. Aden says.

The Office has also enhanced decentralisation of audit services by establishing offices across the country. The 15 regional offices have been pivotal in maintaining a continuous audit presence at the grassroots level.

The OAG audit universe has been increasing and now stands at 12,784 clients with new public sector entities such as hospitals and schools now being required to prepare financial statements for audit.

"Having offices near clients is a great idea. Service delivery is fast tracked and those with information to share or inquiries can easily access the offices. Meeting constitutional timelines for audit could be a tall order if auditors have to come all the way from Nairobi," Mr. Henry Agesa, a resident of Kakamega County says.

The performance of the Office is guided by Article 229(4) of the Constitution, which mandates the Auditor-General to audit and report on all public entity accounts by December 31 each year. Additionally, Articles 229(6) and (7) of the Constitution, along with Section 7 of the Public Audit Act 2015, require the Auditor-General to confirm and report to Parliament and relevant county assemblies on the legality and effectiveness of public resource management.

However, some clients such as those managing NG-CDF want the timeframe for submitting documents required by the auditors extended saying the structure for CDF involves a lot of stakeholders that prolongs the waiting period for crucial documents.

"Our projects are implemented by project management committees and for remote and vast areas like the arid and semi-arid regions (ASALs), the institutions with documents that the auditors might want are scattered far from each other," Mr. Aden who is also the Acting North Eastern Regional Coordinator, NG-CDF says.

He also points out cases of issues that they had responded to finding their way into the final audit report and called upon the office to Drop issues that evidence has been produced to save the auditees the time and rigour of having to table documents afresh.

Deputy Auditor General at the OAG FCPA Sylvester Kiini underscores the importance of viewing an auditor as a friend saying the auditors are there to add value to an entity's use and management of public resources.

The DAG sought to assure clients that there is no room for substandard work in auditing as there are stringent measures in place to guarantee quality of the audit reports.

He says that despite emphasis on integrity, with a clarion call that auditors must be guided by professional standards and etiquette to survive, there are five levels of review which are meant to ensure nothing is lost along the way.

Working in an arid and semi-arid area to deliver quality Audit Reports

Dennis Odunga

As we cruised through the 195 km tarmacked fairly smooth Mwingi-Garissa Road, I imagined the stories I usually hear about insecurity in the Arid and Semi-Arid Regions (ASALs).

It was some minutes past 8 O'clock and fear, anxiety and nervousness gripped through my body. I could not figure out what was going on inside me and the thoughts that kept on crashing in my mind.

We arrived safely in Garissa town and went ahead to find a place for dinner before we retired for the night. Everything was fine. The locals were friendly and no one appeared bothered with the other. It was a peaceful town after all, as we woke up and headed to the Office of the Auditor-General-Garissa Regional Office, our destination.

The staff are such a friendly lot as the Director, Mr. Herrie Njoroge takes us round for an introduction before we settle in his Office for an interview. "How is it working from this part of the Country," I politely ask, my eyes darting at his face to read the body language as he responds.

"I know stories are many out there, but all is well here. It is all about understanding the environment you operate in. This region is part of Kenya. It benefits from public resources, which makes it a ripe candidate for audit. There must be oversight," the Director calmly responded with a smile.

The regional office covers the vast Wajir, Mandera and Garissa Counties after Tana River and Lamu were hived off to Kilifi Regional Office. Despite the insecurity fears, travelling within the interior parts of these counties is never a walk in the park.

Mr. Njoroge explains that contrary to the fears about the harsh climatic conditions that make ASALs unpopular particularly with non-locals, blending well with the locals and making them understand and appreciate your worth works miracles.

The clients that the regional office serves have understood the importance of audit in enhancing accountability. *"They are responsive and cooperate very well with auditors because we have explained to them the impact of our mandate,"* the Director, who has worked in the region for four years now, says.

The engagements with auditees for the right reasons has made auditing to go on smoothly and the public confidence the Office enjoys makes it easy for the auditors to discharge their duties.

According to the Director, the secret lies in clients understanding the audit process which includes the timelines for various phases of the audit and what is required at the time of audit.

He explains as the one in-charge of the regional office, he has attracted so many friends because of his ability to fit into different cultures. *"I respect people's culture and once people realise that you value them,* *they see you as one of their own irrespective of your background,"* Mr. Njoroge says with a chuckle.

Whereas he admits that some parts of the region grapple with insecurity issues, he is quick to reveal that the Office usually liaises with the security personnel and the locals particularly the opinion leaders to get pertinent information before visiting such areas to audit and verify existence of projects.

"You have to be in touch with them and show that you care. We usually identify leaders before we set out for the audit so that we can benefit from crucial information that will inform our decisions on the level of security depending on where we need to visit," the Director says.

He cites areas close to the border between Kenya and the neighbouring countries and those that have been flagged out as hotspots by the security apparatus.

Other challenges however, include impassable roads especially during the rainy season, something that makes access to some parts of the region impossible yet there are public projects that need to be audited. The road is cut off as seasonal rivers find their way into the main roads, deliberately frustrating transport to various destinations.

"A project worth billions of shillings might take time before it is conclusively audited because it is at place marked as risky by the security personnel or the roads are impassable. You cannot risk the lives of your people," the Director says.

Nevertheless, auditing must be done and in such a case, the Office has to devise a way of ensuring public funds that were allocated for that project have been accounted for. *"We don't abandon the mission. We look for an alternative,"* Mr. Njoroge says.

And as a way of connecting with the community, when travelling to remote parts of the counties, the officers share water with some of the herders, children and women along the way to quench their thirst besides other commodities and participating in other noble engagements with the community.

He points out that upholding the OAG values of Integrity, Credibility, Relevance, Accountability and Independence enhances public confidence making it easy for all and sundry to celebrate and protect you from those who might not appreciate the importance of safeguarding public resources.

The Director adds that being sensitive to their religious calendar particularly their hours of prayer, constitutes an important aspect of promoting a conducive working environment.

At times, the auditors require a translator to ensure they are well understood by their clients and the members of the public whom sometimes they rely on to get information about existence and completion of projects.

Some parts of the counties under the regional office also are not connected to the grid while others suffer from intermittent internet connections or none at all. This makes communication difficult especially when one needs to alert a client about an audit plan.

But despite the challenges, the Office has been crowned as the best in delivery of quality audit reports within the stipulated timeframe, an achievement that calls for sacrifice and relating well with the auditees.

The team completed their assignments on 24 December ahead of the constitutional 31 December deadline, catching the attention of the Auditor-General, FCPA Nancy Gathungu, CBS, for the second time in a row.

"Review of workflow was well done despite the pressure to meet the deadline. As a result, quality was not compromised," the Director said attributing the impressive performance to team work, cooperative clients, proper planning and distribution of roles.

The Director emphasises on the virtue of impeccable character for an auditor to win over the public and the entities being audited saying the clients will find it easy to respect and cooperate with people who value integrity.

"As an auditor you are the eye of Wananchi. Ensure your name is not associated with corruption because as you flag out issues that need to be addressed to enhance public accountability, you must be trusted to be believed," Mr. Njoroge says.

The Director adds that auditing is a noble profession as the audit reports guide the government, public entities and the citizenry on whether public resources have been utilised for the right purpose.

Internal audits, he points out, constitute a good basis for auditing as the auditors rely on the internal reports to inform their work and the best way out is for internal auditors to collaborate with external auditors to safeguard public funds.

As Retirement Beckons: A Driver's and Record Keeper's passion to support Delivery of Quality Audits in Arid and Semi-Arid Areas

Joan Otieno and Dennis Odunga

Under the golden embrace of the sun, where acacia trees stand like sentinels of time, and the Ewaso Nyiro River carves its way through the heart of Isiolo, lies a region of untamed beauty. Garissa and Isiolo, with their vast landscapes and endless horizons, tell a story of resilience—of people who thrive where the land whispers challenges and opportunities in the same breath.

Here, the morning breeze carries the scent of acacia blossoms, and the twilight sky stretches like a painted canvas of fiery orange and deep indigo. The vibrant markets bustle with trade, the rich cultural heritage pulses through every village, and the warmth of the communities is as constant as the sun above. Yet, amid this beauty, the call for accountability, transparency, and good governance must still be answered.

The Auditor's Journey: Navigating the Unseen Challenges

To deliver quality audits in these arid and semi-arid land is to walk a path less traveled. It is to rise before dawn, journeying across dusty roads where mirages dance in the heat, and connectivity is as fleeting as the rains. It is to navigate distances so vast that they blur the line between the earth and sky, all in the pursuit of financial accountability and service delivery for the people who call this land home.

Auditors here do not just carry their green pens, financial statements, and ledgers. They bear the weight of expectations. They traverse rugged terrains, facing the relentless sun and unpredictable weather, where a sudden flash flood can turn a dry riverbed into an impassable torrent. They contend with sparse infrastructure, where offices are scattered and digital communication is often a luxury, not a guarantee.

Auditing public service delivery requires innovation and adaptability. Reaching institutions tucked away in remote corners demands more than skill—it calls for determination, patience, and an unwavering commitment to the public good. And in all these, there is that vital man who has a duty to ensure the auditors freely move from one point of audit to the other, with ease and within the stipulated schedules. Mr. Abdullahi Gesei Adan, a Senior Principal Driver at the Garissa Regional Office has been in this business of ensuring the auditors and other members of staff arrive at their destinations safely. For more than 30 years, now, he has been the man on the steering wheel. He understands well that the Constitutional timelines of delivering audit reports by December 31, each year cannot be achieved without the support of a committed driver.

And as he boldly stares at retirement. As he pensively watches as the months move by towards the June 30 date, when he is expected to drive his official car to the Garissa Regional Office's parking yard and bid farewell to the staff, he has enjoyed working with for all these years, he is a proud man. Proud that he will be opening a new chapter in his life with a rich legacy that comes with many friends that he has built over the years.

Mr. Gesei is not worried about the day of retirement because he believes that just like being born, marrying and eventually dying, a day to exit the service is unavoidable as years pass by. He was employed on February 2, 1990 and most of his working life (28 years), he has been in Garissa County.

"What sends me aback is not the thought of retirement but, the fact that I will be leaving behind a job I have enjoyed over the years and the friends I have strongly bonded with

all this long," Mr. Gesei as he is fondly referred to by his workmates, says.

Memories of that day when he will be on the steering wheel driving his colleagues to and from work, for the last time, is never an easy recollection for the public officer. Mr. Gesei admits that working in area associated with dilapidated roads, vast and rugged terrains occasioning long distances to verify projects, and banditry and terrorists' attacks is not easy but is quick to point out that work must be done in accordance with the required standards.

His many years of working in this region has enabled him to be privy to information that his colleagues rarely get to know. He has on many occasions shared information with the team that has resulted to informed decisions about the safety of some places the auditors intend to visit for audit purposes.

"I monitor and flag out possibility of risks, way ahead of our scheduled day of travelling to a place and guide the auditors accordingly. As they engage clients in offices or in the field, I am not just seated in the vehicle waiting, I carry out surveillance to ensure all is well," Mr. Gesei discloses.

In Isiolo County, some 350 kilometres from Garissa, Mr. Fred Nyongesa is equally preparing to take a final bow from the public sector, after more than three decades of service that saw him rise to a Senior Records Management Officer. *"I find myself reflecting on the incredible journey that has brought me here. From a humble beginning as an Office Messenger to my current role, this journey has been nothing short of remarkable. It is a story of perseverance, growth, and the unwavering commitment to integrity and excellence in Public Service,"* Mr. Nyongesa says politely.

He recalls with nostalgia how he walked through the doors of this esteemed institution as a young and eager Office Messenger, not knowing that this place would shape his life in ways he never imagined. He didn't know he was destined for greater things even as he settled down as a young employee.

"My days began with simple tasks, which included delivering documents, organising files, and ensuring that the offices were cleaned. Though my role was small, I understood its significance. Every report I carried, every document I filed, every Office I cleaned played a part in upholding accountability and good governance," Mr. Nyongesa explains.

With time, Mr. Nyongesa yearned to grow and take on new challenges. He observed, listened, and learnt invaluable lessons. Senior colleagues and mentors came handy as they guided and instilling in him the values of diligence, accuracy, and responsibility. Opportunities for training and professional development presented themselves, and he seized them knowing pretty well he won't go wrong with additional skills.

Each promotion was not just a change in title but a testament to hard work and dedication. He ensured that records were well maintained, that every audit file was in its rightful place, and that information retrieval remained efficient. He knew that his role though behind the scenes, was important in supporting the auditors and ensuring smooth operations in the Office.

As their retirement beckons, Mr. Gesei and Mr. Nyongesa have appealed to staff to always uphold integrity to build public trust and credibility of the audit results, nurture team work to achieve great milestones and work diligently to deliver on assignments.

"Embrace every task, no matter how small, with dedication. Every role contributes to the larger mission of accountability and transparency. And never stop learning. The world is constantly evolving, and growth comes from being open to new knowledge and experiences," Mr. Nyongesa advises.

On this part, Mr. Gesei adds that employees should strive to relate beyond just being colleagues saying friendship is the most treasured virtue that transcends all boundaries. *"Understand the people you work with and don't find satisfaction in creating enemies. Be happy with your job and deliver to your level best,"* he says.

Mr. Gesei plans to continue taking care of his goats and camels and possibly increase the stock to be a full-blown livestock farmer once he exits the service. But if given a contract to continue serving the nation, he quips, *"I am still active and ready to serve for another two years or so. After all, experience is the best teacher."*

Garissa and Isiolo may test the limits of endurance, but they also inspire an unbreakable spirit. Every mile traveled, every ledger examined, and every recommendation made is a step toward stronger governance. It is a testament to the unwavering resolve that no matter how vast the desert, how distant the town, or how harsh the climate, accountability must prevail.

In the end, delivering quality audits in these regions is more than a profession—it is a calling. It is the silent promise that, even under the most challenging conditions, transparency will not wither under the sun, and integrity will stand firm like the acacia against the wind.

Because no matter how far, no matter how dry, the duty to safeguard public resources knows no boundaries and the drivers, the records officers and the rest of the staff make the audit cycle complete.

An auditor's experience on challenges while working in the arid and semi-arid regions (ASALs)

Dennis Odunga

Mr. Willy Ogeto - The Auditor

For Mr. Willy Ogeto, an auditor in Kitale Regional Office, which covers Trans Nzoia, West Pokot and Turkana Counties, projects are often scattered over vast areas. This requires auditors to travel long distances, from one project to another hence taking more time and resources to cover a representative sample of all the projects done during a financial year.

Community leaders, religious leaders and government officials needed to provide information to enhance the audit are usually not easily accessible due to their remote locations or movement patterns. Many people in this region practice nomadic kind of lifestyle so it is difficult to carry out face-to-face interviews with the locals as they keep on migrating from one place to another in search of water and pasture.

Harsh climatic conditions pose challenges to the auditors' zeal to move fast and unravel issues that need to be improved to guarantee smooth operations of a particular entity.

For instance, in Turkana County, high temperatures, droughts, dust, storms, and unpredictable weather can make travel and fieldwork difficult. Sometimes temperatures in Turkana County rise up to 40 degrees celsius making the environment unbearable to the auditors.

Poor road infrastructure also slows down the auditors yet they have tight deadlines to meet. Many areas lack proper roads, making it challenging to reach project sites, especially during rainy seasons when roads may become impassable. Moreover, in Turkana County, vehicles even get stuck on dry sand and this sometimes makes it difficult to cover all projects the auditor had sampled for verification.

Then there are fears of security risks. Some places, especially the Border between West Pokot and Turkana Counties may have security concerns such as banditry, cattle rustling, or conflicts between communities, posing risks to auditors.

In order to conduct projects verifications in such places auditors are required to liaise with security officers to accompany or escort them navigate those areas as they inspect projects. However, in some instances security officers may not be available on the day the auditors want to do project verification forcing auditors to reschedule their field visits or sometimes abandon the verifications due to time constraints.

The auditors have also to contend with limited communication networks. Many parts in the region where projects are located have poor mobile phone network and internet connectivity, posing challenges in getting help in cases of emergencies.

Inadequate Accommodation and Basic Amenities are also a common site in the ASALs region. Hotels, food, and other essential services are scarce in these areas making extended fieldwork difficult. Auditors have, in some instances, to cover distances of more than 500kms for verification of projects and this requires that they find an appropriate place to quench their thirst, respond to hunger pangs and rest from a tedious day's work. This verification exercise may run for the entire week depending on the number of projects the auditors had sampled for verification.

Sometimes, auditors grapple with limited means of transport to fast-track verification of projects to mainly ascertain value for money. This particularly becomes a daunting task when the auditors are expected to inspect and verify projects in different areas within the same time. The projects are sparsely distributed hence, the auditors end up verifying few projects because of time and transport limitations.

However, Mr. Ogeto remains optimistic that despite the challenges, the auditors do their best to ensure that no stone remains unturned in their efforts to enhance public accountability through auditing and reporting on the use and management of public resources. In line with Article 229 (6) of the Constitution of Kenya, they stop at nothing in their quest to confirm that indeed public funds were utilised lawfully and in an effective manner. After all, as the auditor, it is not only about the financial statements adding up but ensuring that the funds allocated were spent on the identified project and the work was done in line with the quality standards.

Auditing for a Better Environment: Enhancing Accountability Through Climate Change Audits

Millicent Ochieng

Climate change is one of the most pressing development challenges facing the world in the 21st Century.

Extreme events such as hurricanes, floods, and prolonged droughts have become frequent, causing harmful effects such as deaths, population migration, economic losses, and irreversible damage to the environment. This calls for adaptation action to minimise risks while also lowering the cost of response to climate-related events.

As organisations worldwide face increasing pressure to adapt to climate change impacts, the role of auditing in environmental accountability has never been more critical. Supreme Audit Institutions (SAIs) play a crucial role in ensuring that governments implement effective, transparent, and accountable climate adaptation strategies.

What role can Supreme Audit Institutions (SAIs) play?

Climate adaptation presents unique governance challenges that distinguish it from traditional audit areas.

Unlike mitigation efforts with quantifiable emissions targets, adaptation encompasses complex, context-specific interventions that cut across multiple sectors and jurisdictions.

This complexity creates significant accountability gaps which call for specialised audit approaches.

SAIs can leverage their unique position to promote mainstreaming of adaptation considerations into all government operations, ensuring that climate resilience becomes embedded in planning, budgeting processes, and regulatory frameworks.

Through rigorous performance audits, SAIs can identify successful adaptation projects that merit scaling-up, while flagging unsuccessful ones for reconsideration.

Additionally, SAIs can promote whole-of-government approaches to adaptation by highlighting interdependencies and encouraging integrated planning. With effective audit recommendations, SAIs can help governments overcome the siloed approaches that have historically hampered multi-sectoral action.

Are there concrete criteria for audit assessment?

The foundation of climate adaptation auditing rests on a complex architecture of international agreements that establish the parameters for national and organisational action. The Paris Agreement (2015) represents the cornerstone of this framework, with Article 7 specifically addressing adaptation and establishing a global goal to enhance adaptive capacity and resilience.

The Sendai Framework for Disaster Risk Reduction (2015-2030) intersects with adaptation auditing by emphasising risk assessment, early warning systems, and resilience-building measures. The UN Sustainable Development Goals (SDGs), particularly Goal 13 on Climate Action, also integrate adaptation within broader sustainable development objectives.

These international agreements have been domesticated into national laws and policies for implementation, providing concrete assessment criteria. Kenya's Climate Change Act, 2023 for example, provides for mainstreaming of climate function into government plans and policies and reporting on implementation progress by all government entities. The SAI therefore has a role not only to assess progress made but also provide assurance on the accuracy and completeness of reports generated.

The International Sustainability Standards Board (ISSB) has also developed the International Financial Reporting Standard 2 (IFRS S2) Climate-related Disclosures to create a comprehensive global baseline for climate-related financial disclosures.

Though primarily designed for private sector entities, the principles increasingly influence public sector reporting. The Institute of Certified Public Accountants of Kenya (ICPAK) and the Capital Market Authority (CMA) are already working towards mandatory adoption of IFRS S2 in the public sector by January 2027.

Where should SAIs focus audit efforts?

Effective oversight of climate adaptation requires SAIs to adopt assessment frameworks that can navigate the complexity of adaptation governance. SAIs can focus on the following key areas:

- **Governance structure assessment:** At its foundation, governance structure assessment evaluates whether appropriate oversight mechanisms exist for adaptation planning and implementation. SAIs can provide assurance on whether the governance structure in place provides clear lines of responsibility and sufficient resources for adaptation initiatives.
- **Risk assessment validation:** This represents a critical component that examines how the government has identified and assessed climate change impacts. Audit work should therefore focus on providing assurance about the adequacy of methodologies used to identify climate-related hazards and the robustness of the different risk scenarios developed. SAIs must also determine whether risk assessments appropriately consider timeframes, geographic scope, and business or service dependencies.
- **Strategy evaluation:** SAIs can examine the adaptation measures developed in response to identified risks, verifying their appropriateness, technical soundness, and alignment with the country's capabilities and international commitments. SAIs can also evaluate the prioritisation methodology used to allocate resources across competing adaptation needs.
- **Implementation assessment:** This involves verifying that planned actions have been implemented according to established timelines, budgets have been allocated appropriately, and responsible parties have fulfilled their obligations.
- **Assessment of climate-related spending:** Effective climate adaptation demands not only sound policies but also appropriate financial resources and efficient allocation mechanisms. SAIs can examine whether climate finance flows are transparent, equitable, and directed towards high-impact interventions.
- **Outcome verification:** This involves assessing whether implemented adaptation measures have actually improved resilience to climate impacts. Outcome assessment requires establishing baseline vulnerability levels against which progress can be measured.

Informing the citizens about Audit Findings: A Journalist's viewpoint

Luke Awich

Journalists have mastered the art of mining information mainly from Audit Reports that the Office of the Auditor-General (OAG) submits to Parliament and the relevant County Assemblies.

The Annual Corporate Report (ACR), which also presents a reliable summary of how the Office performed during the year under review creates fodder for content that journalists use to prepare for their audience informative articles on the country's status in upholding public accountability in the use and management of public resources.

However, sieving through the OAG Website and interpreting the information in the bulky documents shared is never a walk in the park. It calls for concerted efforts and patience for a journalist to pull out that interesting, yet factual, story that the audience is treated to whenever they tune in to their radio, TV, scan through their favourite newspapers or turn to online sources of information, to catch up with the latest.

In some instances, a journalist's nods with his smile fading because what he considers as a juicy audit finding is being frustrated by supporting details that are not clear to comprehensively quench the readers, viewers or listeners' thirst for news. For the findings and recommendations to be understood, they need to be presented in a clear and effective manner.

Vague language creates an impression that the auditors were not keen to expose the underlying issues in a way that paves way for actionable interventions. A subject that interests Kenyans like the Public debt, can be satisfactorily tackled if the audit reports can respond to pertinent questions like; how much is the country owed, by who, how are the payments being made, to who and by when. The remittances could be ending up in private pockets yet records indicate payments are being made to the foreign entities.

The Office relies so much on its website as the primary source of information. However, there is need for the Office to audit the website with a view of understanding the extent of consumption for the content shared through this platform.

Journalists and by extension the citizenry would benefit a lot if the Office went beyond the website and used other communication channels to share the audit reports. Though the Office has tried to use its social media platforms to break down some of the emerging issues particularly those from the Performance Audit Reports, a lot still needs to be done to enhance access to information on the audit reports.

The Public Audit Act, 2015 is clear on how the Office of the Auditor-General is required to use the media to publicise audit reports. Specifically, Article 51 states that, "where Auditor-General makes use of national or local media to publicise the reports under this Act, he or she shall take into consideration the following factors:-

- the general nature of the report or document;
- how and where it has been published and how it may be accessed and read by members of the public;
- the need to widely circulate a summarised version of the report;
- accessibility of the document at public libraries or offices of State
- Organs and public entities; and
- any other forum that the Auditor-General may consider appropriate.

The Constitution also, under Article 254 (3) on Reporting by Commissions and Independent Offices, makes it mandatory for the Commissions and Independent Offices to publish and publicise their reports. Most often than not, publicising the information is usually ignored yet that is the only way citizens, as tax payers, can appreciate what the Government is doing.

It is not just enough to submit at the end of each financial year audit reports or any other reports on public accountability such as the ACR, to the President, Parliament or the relevant County Assembly for debate, consideration and appropriate action. The Citizens have a right to information and they cannot always wait for their representatives to decide what they need to hear or access.

To enhance access to information on public accountability, OAG should consider complementing the use of its website and social media as sources of information with other available options such as press conferences and a summarised audit report, at least once a year, to share the key findings from the audit reports.

This briefing will entail pertinent information about the audit issues that many public entities are grappling with, the best and worst performing public entities in terms of the audit opinions and those that are notorious with recurrence of audit queries. Such updates will leave citizens well informed as the affected entities feel challenged to perform better in the subsequent audit.

The Office should resist the temptation to operate like the courts where judges seem not to care about public perceptions when determining a case and what people say once the ruling is out there. At least, the judges accept to make land mark rulings before the cameras! The Auditor-General releases a number of reports, every year, that if well highlighted by those responsible for speaking up for the masses, they will be more impactful and ultimately improve the lives of Kenyans.

Mr. Awich is a journalist working for the Star Newspaper. Email:awichachia@gmail.com

OAG participates in Stan Chart Marathon as wellness awareness hits home

Dennis Odunga

As a cross section of Kenyans pulled bedsheets, duvets and any other form of blankets close to their face to scare off the chilly morning exposing the cold night, those who had registered for the 21st edition of the 2024 Standard Chartered Nairobi Marathon shoved aside the bedding to get ready for the annual event.

Energised, anxious and excited, they drove, walked while others cycled to Uhuru Gardens, the starting point for the race, eager to take part in one of Kenya's most popular road races. Clad in the official Marathon gear, some arrived as early as 5 O'clock, with their family members, including children as young as five years in tow. The numbers assigned to each T-shirt or a clearance card served as the ticket to the venue as police and other security agents stood guard to direct the traffic.

Staff from the Office of the Auditor-General were part of the 25,000 participants, after 230 employees were sponsored to represent the Office in the annual event that attracted participation in the 5 km, 10 km, 21 km and 42 km races. The registration fee was Sh.2,000 or USD 15 for local and international participants. The funds raised goes towards helping young people learn, earn and grow their businesses under the auspices of Future Makers Initiative, which is a programme that focuses on empowering the youth, particularly women and people living with disabilities.

The Chairman of the Sustainability and Corporate Social Responsibility (S&CSR) committee Samuel Waweru said the event provided an opportunity for the Office to interact with various stakeholders besides being a golden opportunity for the staff to exercise for physical fitness and mental well-being.

He pointed out that the committee, which coordinates the event every year recognises that a combination of sporting activities and Office work is beneficial to the employees. A balance of the two, it improves their productivity, mental health, social skills, life skills and reduces stress and depression.

"Such activities inculcate team spirit and bonding as they spare time out of their busy schedules to have fun. Participating in such an activity promotes a healthy lifestyle as the staff can feel challenged to continue exercising beyond this event," Mr. Waweru, a Director of Audit, Innovation and Professional Practices said. He expressed gratitude to the Auditor-General FCPA Nancy Gathungu, CBS, for approving and supporting staff over the years, to take part in the event.

Staff who participate in sporting activities have a chance to connect outside the work environment as they get to appreciate the value of their health, communication and leadership besides boosting employee morale and cohesion.

For some participants the coordination was superb as it came with guidance targeting particularly those who do not regularly engage in sporting activities/who are not avid sports enthusiasts.

The briefing participants received in the WhatsApp group about the dos and don'ts before the competition day and the debriefing after the event worked wonders. *"I remember the warning that I should avoid the temptation to sleep for a whole week after the marathon in the guise that my muscles are aching. I kept on stretching out and my body recovered well,"* said Silvia Kibugu, an auditor who was participating for the third time in a row.

Mr. Peter Gaitho, Director of Audit, Information and Knowledge Management, who enjoys sporting activities could not hide his joy after the event as he reiterated that the recovery walk for some days after the event is important to ease the muscle pains.

"It was a great, well attended, energy laden fun outing. With proper preparation, it is very possible to achieve better results," said Mr. Gaitho, who clocked 1 hour and 52 minutes in the 21km race.

The S&CSR committee also engages in other activities such as tree planting, blood drive, donation of assorted food items to vulnerable members of society and donation of books approved for use in schools, as part the Office's efforts to give back to society. Such events also present an opportunity for the Office to engage with the citizens and share pertinent information about the Office mandate as they respond to relevant concerns from them.

"We undertake these activities across the country. So, we have a chance to mingle with Kenyans and enlighten them about our role in enhancing public accountability as we support such worthy causes," Mr. Waweru said.

Faida na Changamoto za Teknolojia Kwenye Taaluma ya Ukaguzi

Herrie Njoroge

Mazingira ya ukaguzi yamepitia mabadiliko makubwa, yakiendeshwa na maendeleo yasiyokoma ya teknolojia. Kwa muda Mr.efu, ukaguzi ulikuwa mchakato mgumu na unaotumia wakati mwingi. Lakini kila kukicha, ukaguzi unabadilishwa na zana za kidijitali ambazo huahidi ufanisi zaidi, usahihi na uwazi.

Biashara zinapopitia mazingira magumu ya udhibiti, hitaji la ukaguzi thabiti na wa kutegemewa halijawahi kuwa muhimu zaidi. Teknolojia inatoa suluhu yenye nguvu, inayowawezesha wakaguzi kutumia maarifa yanayoendeshwa na data na kurahisisha utiririshaji wao wa kazi.

Ujumuishaji wa Teknolojia Katika Ukaguzi
Ujumuishaji wa teknolojia katika mchakato wa ukaguzi una athari kubwa. Kwa kufanya kazi za kawaida kiotomatiki (automation) na kutumia uchanganuzi wa hali ya juu, wakaguzi wanaweza kupunguza kwa kiasi kikubwa muda na juhudi zinazohitajika ili kukamilisha kazi yao. Hii sio tu inaboresha ufanisi lakini pia huweka huru rasilimali muhimu ambazo zinaweza kugawanywa kwa shughuli za kimkakati (for strategic purposes) zaidi na za kuongeza thamani, kama vile kutambua hatari zinazojitokeza na kutoa ushauri wa haraka.

Mojawapo ya maendeleo muhimu zaidi katika teknolojia ya ukaguzi ni kuibuka kwa majukwaa yanayotegemea wingu (Cloud Computing). Majukwaa haya hutoa hazina kuu ya kuhifadhi na kufikia data ya ukaguzi, kuwezesha ushirikiano kati ya timu na kuwezesha kufanya kazi kwa mbali. Zaidi ya hayo, suluhu zinazotegemea wingu mara nyingi hujumuisha akili bandia (Artificial Intelligence - AI) na algoriti za kujifunza kwa mashine (Machine Language - ML) ili kufanya uchukuaji wa data kiotomatiki, tathmini ya hatari na ugunduzi wa hitilafu.

AI na ML pia zina jukumu muhimu katika kuimarisha ubora wa ukaguzi. Kwa kuchanganua mkusanyiko mkubwa wa data, teknolojia hizi zinaweza kutambua ruwaza na mitindo ambayo inaweza kuwa dalili ya ulaghai au makosa mengine. Zaidi ya hayo, zana zinazoendeshwa na AI zinaweza kusaidia wakaguzi kutathmini upatanifu wa taarifa za fedha na kutambua maeneo yanayoweza kuwa na makosa.

Teknolojia nyingine inayozidi kutumika ni ukaguzi kamili wa otomatiki (automated auditing), ambapo mchakato mzima wa ukaguzi ni wa kiotomatiki, na washiriki wa timu ya ukaguzi wanachangia na kuwajibika kwa kazi zao. Hili ni suluhisho la kina zaidi, linalofaa zaidi kwa ukaguzi mkubwa na kutoa ubora thabiti zaidi wa ukaguzi, kando na kufanya kazi vyema na timu kubwa.

Faida za Ukaguzi Unaoendeshwa na Teknolojia

Kupitishwa kwa teknolojia katika ukaguzi hutoa faida nyingi, ikiwa ni pamoja na:

- **Ufanisi Ulioboreshwa:** Uendeshaji wa kazi za kawaida hupunguza muda na juhudi zinazohitajika kwa ukaguzi, na hivyo kuruhusu wakaguzi kuzingatia shughuli za kimkakati (strategic) zaidi.
- **Usahihi Ulioimarishwa:** Zana zinazoendeshwa na teknolojia zinaweza kusaidia kupunguza makosa ya kibinadamu na kuboresha usahihi wa matokeo ya ukaguzi.
- **Kuongezeka kwa Uwazi:** Zana za kidijitali zinaweza kuimarisha uwazi kwa kutoa ufikiaji wa wakati halisi wa data ya ukaguzi na kuwezesha ushirikiano kati ya washikadau (stakeholders).
- **Tathmini Iliyoimarishwa ya Hatari (Risk Assessment):** AI na ML zinaweza kusaidia wakaguzi kutambua hatari zinazojitokeza na kutathmini uwezekano wa ulaghai au makosa mengine.
- **Ubora wa Kazi Ulioboreshwa:** Kwa kutumia teknolojia, wakaguzi wanaweza kutoa ukaguzi wa hali ya juu ambao unakidhi mahitaji yanayoendelea ya wateja (clients) wao.

Changamoto na Mazingatio

Ingawa faida za ukaguzi unaoendeshwa na teknolojia ni kubwa, kuna changamoto pia za kuzingatia:

- **Gharama (Cost):** Utekelezaji na kudumisha teknolojia ya ukaguzi wa otomatiki (automation) inaweza kuwa ghali, inayohitaji upangaji wa bajeti na uangalifu.
- **Usalama (Security):** Kulinda data nyeti ya ukaguzi dhidi ya ufikiaji usioidhinishwa ni suala muhimu, linalohitaji hatua kali za usalama.
- **Upinzani wa Mabadiliko (Resistance to Technology):** Wakaguzi wengine wanaweza kuwa sugu kwa kutumia teknolojia mpya, inayohitaji mikakati madhubuti ya usimamizi wa mabadiliko.
- **Pengo la Ujuzi (Skill Gap):** Wakaguzi wanaweza kuhitaji kukuza ujuzi mpya ili kutumia ipasavyo zana zinazoendeshwa na teknolojia.
- **Mustakabali wa Ukaguzi:** Mandhari Inayoendeshwa Na Teknolojia

Mustakabali wa ukaguzi huenda ukachongwa na maendeleo yanayoendelea katika teknolojia. Kadiri uwezo wa AI na ML unavyoendelea kubadilika, wakaguzi wanaweza kutarajia kuona zana na mbinu za kisasa zaidi za kujiendesha na kuboresha kazi zao. Zaidi ya hayo, kuongezeka kwa upatikanaji wa data kutatoa fursa mpya kwa wakaguzi kutumia uchanganuzi ili kupata maarifa ya kina kuhusu biashara za wateja wao.

Mifano Maalum ya Teknolojia Katika Ukaguzi

Ili kuonyesha matumizi ya vitendo ya teknolojia katika ukaguzi, hebu tuchunguze baadhi ya mifano maalum:

- **Uchimbaji Na Uchanganuzi Wa Data (Data Mining and Analysis):** Zana otomatiki zinaweza kutoa data kutoka vyanzo mbalimbali, kama vile mifumo ya fedha, mifumo ya ERP na mifumo ya CRM, na kuichanganua ili kubaini hitilafu, utofauti au mitindo.
- **Tathmini ya Hatari (Risk Assessment):** Algoriti zinazoendeshwa na AI zinaweza kutathmini hatari ya ulaghai au makosa mengine kwa kuchanganua data ya kihistoria, kubainisha ruwaza, na kulinganisha matokeo halisi na matokeo yanayotarajiwa.
- **Uchanganuzi Wa Taarifa Za Fedha:** Teknolojia inaweza kutumika kuchanganua taarifa za fedha kwa ajili ya kutopatana, kutambua maeneo yanayoweza kuwa na taarifa zisizo sahihi, na kutathmini upatanifu wa uwiano wa kifedha.
- **Jaribio La Udhibiti Wa Ndani (Internal Controls):** Zana za kiotomatiki zinaweza kutumika kupima ufanisi wa udhibiti wa ndani, kubainisha udhaifu unaoweza kuongeza hatari ya ulaghai au hitilafu.
- **Kuripoti kwa Ukaguzi:** Teknolojia inaweza kutumika kutoa ripoti za ukaguzi kwa ufanisi zaidi, kuboresha ubora na uthabiti wa kuripoti.

Kupitishwa kwa teknolojia kwa kiasi kikubwa kunabadilisha taaluma ya ukaguzi kwa njia kadhaa:

- **Kubadili Mwelekeo:** Wakaguzi wanazidi kubadilisha mwelekeo wao kutoka kwa ukaguzi unaozingatia utiifu hadi huduma za ongezeko la thamani, wakitoa maarifa ya kimkakati na ushauri kwa wateja wao.
- **Ongezeko la Utaalam:** Teknolojia huwezesha wakaguzi utaalam katika maeneo muhimu, kama vile uchanganuzi wa data, usalama wa mtandao, au ukaguzi mahususi wa tasnia.
- **Ushirikiano Ulioimarishwa:** Teknolojia hurahisisha ushirikiano kati ya timu za ukaguzi na wateja, kuboresha mawasiliano na ufanisi.
- **Kukua kwa Jukumu la Mkaguzi:** Wakaguzi wanazidi kuendeshwa na data na uchanganuzi, na kuhitaji ujuzi na ujuzi mpya.

Hitimisho

Ujumuishaji wa teknolojia katika mchakato wa ukaguzi ni nguvu kubwa ya mabadiliko. Kwa kukumbatia suluhu za kidijitali, wakaguzi wanaweza kuongeza ufanisi wao, kuboresha ubora wa kazi zao, na kutoa thamani kubwa kwa wateja wao. Kadiri hali ya ukaguzi inavyoendelea kubadilika, uwezo wa kutumia nguvu za teknolojia utakuwa muhimu kwa mafanikio.

Wakaguzi Tuimarike, Kwani Sisi ni Kioo Cha Taifa

Ninajaa uwanjani, Wakaguzi kuwapasha
Taifa letu jamani, Ni zuri ninawapasha
Ni heri tuwe makini, Kazi yetu kuboresha
Wakaguzi tuimarike, Kwani sisi ni kioo cha Taifa.

Usimamizi bora wa rasilimali, Hilo ni letu hakikisho
Uvunjaji wa sheria na hata mali, Hilo tulifikishe mwisho
Tujitolee kwa roho na hata mwili, Kazi njema isiwe mwisho
Wakaguzi tuimarike, Kwani sisi ni kioo cha Taifa.

Ripoti nzuri tuzitoe, Hilo ndilo letu wajibu
Juhudi zetu na tusizitue, Ili kupata letu jibu
Ukaguzi bora tuutoe, Wafisadi wakose jibu
Wakaguzi tuimarike, Kwani sisi ni kioo cha Taifa.

Wakaguzi tusimamishe utukutu, Kwa kutumia yetu mikiki
Tusifurahie tabia zenye kutu, Bali tukabili yenye chuki
Na sisi wala hatutakubali, Taifa letu kulishwa siki
Wakaguzi tuimarike, Kwani sisi ni kioo cha Taifa.

Kwa kutoa tathmini zisizo na upendeleo, Ni vyema tuwe na uadilifu.
Hamisi na Hawa kunufaika maendeleo, Tujitahidi tuwe wakamilifu
Tusiuharibu utenda kazi wetu wa leo, Kwa kufuata uozo wa wachafu
Wakaguzi tuimarike, Kwani sisi ni kioo cha Taifa.

Beti sita nazo zinatosha, Ya ziada tusubiri mwakani
Uongozi bora ni motisha, Wananchi wasiwe mashakani
Yarabi Jalali anatosha, Kuhakikisha tuna amani
Wakaguzi tuimarike, Kwani sisi ni kioo cha Taifa.

Shahiri hili limetungwa na Malenga wa Kaskazini- Mashariki
Ustadh Herrie Njoroge


AUDIT PROCESS
1
Letter of understanding
2
Entry Meeting
3
Audit queries and Feeback
4
Exit Meeting
5
Management Letter
6
Draft Audit Report
7
Final Audit Report
8
Public Hearings
9
Follow up on Implementation of Audit Recommendations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2023 - 2024