

PUBLIC PARTICIPATION FOR THE OAG BUDGET FOR 2026/2027 FINANCIAL YEAR AND THE MEDIUM-TERM BUDGET

The Office of the Auditor-General (OAG) is an Independent Office established by Article 229 of the Constitution of Kenya. The Office is charged with the primary oversight role of ensuring accountability in the use of public resources within the three arms of government (the Legislature, the Judiciary and the Executive), County Governments as well as the Constitutional Commissions and Independent Offices. In addition, Article 229 (6) of the Constitution requires the Auditor-General to confirm whether public funds are spent lawfully and effectively.

The budget preparation process for the financial year 2026/2027 and Medium-Term budget was launched by the Cabinet Secretary for The National Treasury on 25 August, 2025 and is currently on-going. In observance of the requirement for public participation in all financial matters under Article 201(a) of the Constitution that requires openness and accountability, the Office is required to incorporate input from stakeholders.

The proposed budget allocations and programme performance targets for the Office of the Auditor-General in financial year 2026/2027 and the Medium-Term are contained in the Sub-Sector Report which can be accessed from our website, www.oagkenya.go.ke.

In relation to this, we are inviting comments and inputs from members of the public and stakeholders on our budget proposals. The views should be emailed to info@oagkenya.go.ke. Hard copies may be sent in clearly marked envelopes "Public Participation for financial year 2026/2027 and Medium-Term Budget" to:

The Office of the Auditor-General
Anniversary Towers, University Way
P.O Box 30084-00100
Nairobi
Kenya

All views should reach the Auditor-General on or before **5 December, 2025**



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

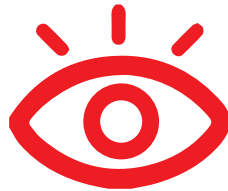
24 November, 2025



AUDITOR-GENERAL's SUB-SECTOR REPORT

**FY 2026/2027 – 2028/2029
MEDIUM -TERM EXPENDITURE
FRAMEWORK**

NOVEMBER 2025



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

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CHAPTER ONE

1.0 INTRODUCTION

The Office of the Auditor-General (OAG) is an Independent Office established by Article 229 of the Constitution of Kenya. The Office is charged with the primary oversight role of ensuring accountability in the use and management of public resources within the three arms of government (the Legislature, the Judiciary and the Executive), County Governments, as well as the Constitutional Commissions, Independent Offices and any entity that is funded from public funds.

1.1 Mandate

The mandate of the Auditor-General as stipulated in the Constitution of Kenya 2010 and the Public Audit Act, 2015 is to carry out audits of all entities funded by the Government and to report to Parliament and the relevant County Assemblies. Specifically;

- Article 229(4) of the Constitution of Kenya mandates the Auditor-General to confirm financial accountability of all entities funded from public funds.
- Article 229(6) requires the Auditor-General to confirm the lawfulness and effectiveness in the use and management of public resources.
- Article 252 mandates the Office to conduct investigations on complaints made by members of the public and conduct conciliation, mediation and arbitrations on matters related to public financial management.
- Section 71(a) of the Public Audit Act, 2015 requires the Auditor-General to give assurance on the effectiveness of internal controls, risk management and overall governance at national and county governments and;
- Under Article 249(1), the Office of the Auditor-General is expected to meet the objectives and goals of Commissions and Independent Offices as stipulated in the Constitution of Kenya, namely;
 - i. (a) protect the sovereignty of the people;
 - ii. (b) secure the observance by all State Organs of democratic values and principles; and
 - iii. (c) promote constitutionalism

1.2 Strategic Direction

Our Strategic Direction is anchored on OAG's Strategic Plan 2021-2026, which focuses on delivery of impactful audits aimed at transforming the lives and livelihoods of citizens. It aligns with International Organisation of Supreme Audit Institutions (INTOSAI) Framework for Professional Pronouncements Principle 12, which emphasizes on Supreme Audit Institutions (SAIs) demonstrating their value and benefits to the citizens.

- **Our Vision:** Making a difference in the lives and livelihoods of the Kenyan people.
- **Our Mission:** Audit Services that Impact on Effective and Sustainable Service Delivery.

1.3 Strategic Goals

The implementation of OAG strategy is driven by our vision of making a difference in the lives and livelihoods of the Kenyan people, in an increasingly complex audit environment, increased audit risks and emerging priorities. It also takes into account the continuously escalating stakeholders' expectations and demand for accountability which have become a new reality. The strategic direction outlines three strategic priorities which are:

- Enhance the quality of audit services for improved management of public resources. This is achieved through implementation of measures that will strengthen adherence to audit quality standards and timelines,
- Position the Office of the Auditor-General for greater relevance and credibility to stakeholders. OAG continues to play a more pivotal role as an authority on matters of accountability and governance in the economy in ensuring the public gets value from the use of public resources,
- Be a model organization for effective service delivery. OAG will put in place strong governance structures, systems and an effective and efficient human resource that delivers quality and value to the staff.

1.4 OAG Stakeholders

As an Office, we recognize and appreciate the important roles played by various stakeholders in the furtherance of our constitutional mandate of overseeing the use and management of public resources. The stakeholders' interests are diverse and at a times conflicting and this calls for clear analysis of their identity, roles and expectations in order to build partnerships and synergy in the delivery of the constitutional mandate.

Below is an analysis of some of our key stakeholders, their importance and respective roles:

Stakeholders	Roles	Importance
International and Regional Organizations of Supreme Audit Institutions	Develop and issue Audit Standards and manuals, give technical support, knowledge sharing, undertake peer reviews and capacity building.	Improve quality, credibility and comparability of audit reports.
Auditees/All public entities	To apply appropriated public resources and render accountability.	They manage public resources on behalf of the citizens and OAG exist to provide assurance on the same.
Parliament and County Assemblies	<ul style="list-style-type: none"> Interrogate Audit reports and enforce audit recommendations. Appropriate resources to various public entities in furtherance of the Country's economic, development and social goals. 	They are the representatives of the citizens and play complimentary role of overseeing the use and management of public resources.
Kenyan Citizens	Ensuring there is prudent management of public resources by demanding accountability on their use and management.	They are the object of existence of the Government as all public entities are established to benefit the citizens. Citizens give feedback on the delivery of services by the government which assist OAG in evaluation of impact of use of public resources.
Development Partners	They play a key role of ensuring that the government upholds the principles of good governance, transparency and accountability Support programs aimed at enhancing audit process and capacity building.	They assist in building the capacity of OAG to deliver on its mandate.
Media	Accurate, fair and user-friendly reporting and sharing of information on issues that are of public concern and interest. They provide visibility and social responsibility	Media is a key partner of the OAG since it assists in publicizing audit reports. It also helps the citizen to understand the role of OAG.

CHAPTER TWO

2.0 PROGRAMME PERFORMANCE REVIEW

2.1 OAG Programme and Sub-Programmes

The Office of the Auditor-General implements only one Programme for Audit Services within which there are five (5) Sub-Programmes namely; National Government Audit, County Governments Audit, National Government Constituencies Development Fund (NGCDF) Audit, Specialized Audit Services and the Education Institutions Audit Sub-Programme established in the financial 2024/2025.

The outputs from the Audit Services Programme and Sub-Programmes are audit reports issued by the Auditor-General to Parliament and County Assemblies.

2.2 Programme Performance – FY 2022/2023 to FY 2024/2025

The audit scope of the Office of Auditor-General has been increasing over the years due to creation of new public entities and existing semi-autonomous entities becoming self-accounting. Some of the entities that have been added to the audit scope within the period under review include, Public Secondary Schools, Technical and Vocational Education Training (TVETs) and Level 4 and 5 hospitals.

The increase in the audit scope is not matched with resources allocation and this creates an accountability gap. However, in spite of the funding challenge, the Office utilizes the allocated resources prudently and within the established priorities to deliver on its oversight role.

In the period under review covering **FY 2022/2023**, **FY 2023/2024** and **FY 2024/2025** the Office had targeted to audit and issue **2,992**, **3,233** and **3,433** audit reports in the three financial years, respectively, and cumulatively a total of 9,658 audit reports were to be issued.

The actual number of reports issued over the same period was **7,312** made up of **2,014**, **2,525** and **2,773** each in **FY 2022/2023**, **FY 2023/2024** and **FY 2024/2025** respectively.

Table 2.1 below shows a summary of programme performance for the period under review:

Table 2.1 OAG Programme Performance for the period from FY 2022/2023 to FY 2024/2025

Sub-Programme	Targeted Audit Reports			Actual Audit Reports Issued		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
National Government Audit	1,110	1,110	1,110	993	757	1,268
National Government Constituencies Development Funds Audit	290	290	290	290	290	290
County Governments Audit	632	873	1,073	481	872	961
Education Institutions Audit	920	920	920	217	590	227
Special Audits	40	40	40	33	16	27
Total	2,992	3,233	3,433	2,014	2,525	2,773

The performance variance was mainly under Education Institutions Audit Sub-Programme and was attributed to inadequate funding and failure by majority of public secondary schools to submit auditable financial statements.

2.3 Other Key Achievements

In the pursuit of our constitutional mandate of overseeing the use and management of public resources, the Office also made other key achievements during the period under review as highlighted below:

- In FY 2024/25, the Office met the constitutional timeline for submission of audit reports to Parliament and County Assemblies of six months after the end of financial year;
- Tracked and reported to Parliament on the implementation status of Parliamentary oversight committees' recommendations, a milestone in assessing our impact;
- Implemented the Performance Management System to ensure optimum staff performance;
- Successfully upgraded and customized the Audit Management System (AMS) to align with the revised Audit Methodology and International Standards of Supreme Audit Institutions (ISSAIs) to improve efficiency of our processes;
- Received unqualified (clean) audit opinions on our financial statements for financial years **2021/2022**, **2022/23** and **2023/2024**;
- Established the Public Private Partnership Audit Directorate to respond to the importance that the funding model has received over the years;
- The Office achieved ISO/IEC 27001 certification, marking a significant milestone that highlights our commitment to protecting sensitive data and information and

viii. Provided technical support to a total of **1,863** Parliament and County Assemblies meetings comprising **322, 828** and **713** each in the financial 2022/23, 2023/24 and 2024/25 respectively.

2.4 Budgetary Performance Review

2.4.1 Recurrent Budget Analysis

In the three financial years of **2022/2023**, **2023/2024** and **2024/2025**, the Office had Recurrent Budget allocations of **Kshs.6.504 billion**, **Kshs.8.048 billion** and **Kshs.8.174**, respectively.

Actual expenditures incurred in the three financial years amounted to **Kshs.6.151 billion**, **Kshs.7.478 billion** and **Kshs.8.045 billion** translating to absorption rates 95%, 93% and 98%, respectively. The low absorption rates in the FY 2022/2023 and FY 2023/2024 were attributed to delays and shortfall in Exchequer funding and resulted into accumulation of pending bills. **Table 2.4** below shows a summary of OAG Recurrent budget Performance for the period under review:

Table 2.4: Recurrent Budget Allocation vs Expenditure - FY 2022/2023-2024/2025

Economic Classification	Approved Budget Allocation Kshs. (Million)			Actual Expenditure Kshs. (Million)		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Compensation to Employees	4,234.97	4,875.98	5,176.7	4,079.6	4,799.7	5,127.4
Utilities	8.00	6.50	5.8	6.74	6.5	5.92
Rent	202.27	240.35	190.4	172.34	213.9	181.45
Insurance	417.82	505.07	491.0	416.4	475.1	490.60
Gratuity	0	1.0	2.1	0	0	2.09
Other Recurrent	1,640.99	2,419.9	2,308.7	1,476.5	1,983.7	2,238.14
Total	6,504.05	8,048.8	8,174.7	6,151.58	7,478.9	8,045.6

2.4.2 Development Budget Analysis

The Office has a parcel of land in Nairobi acquired for construction of OAG Headquarters and another one in Mombasa for construction of the Regional Office Block. Initially, OAG had planned to implement the two projects concurrently but after consultations with the budget and Appropriations Committee of the National Assembly it was agreed that Mombasa Office Project should be prioritized.

The project designs were completed in FY 2023/2024 and procurement of contractors and project implementation was to commence in FY 2024/2025. However, the **Kshs.400 million** budget allocated in the Printed Estimates for FY 2024/25 was removed in total under **Supplementary 1 Estimates** leading to delay in the implementation of the project. The construction is scheduled to commence in the current financial year and will be implemented over a period of three years.

During the three financial years of FY 2022/23, FY 2023/24 and FY 2024/25, the Office had development budget allocations of **Kshs.28.71 million**, **Kshs.70 million** and **Kshs.56.2 million**, respectively. Actual expenditure over the same period amounted to **Kshs.10.04 million**, **Kshs.6.7 million** and **Kshs.39.2 million** which translates to absorption rates **35%**, **10%** and **71%**, respectively.

Included in the development budgets for financial years 2022/23, 2023/24 and 2024/25 are grants from African Development Bank (AfDB) of **Kshs.19.83 million**, **Kshs.10 million** and **Kshs.32 million**, respectively. The AfDB grants were for institutional support to the Office through training and equipping of staff to effectively undertake the constitutional mandate.

The expenditure incurred against the AfDB grants in each of the three years amounted to **Kshs.10.035 million**, **Kshs.4.94 million** and **Kshs.15 million** translating to absorption rates of **51%**, **49%** and **47%**, respectively. The low absorption rate for AfDB grants was due to delay in the disbursements of funds.

2.5 Review of Pending Bills

In the period under review of FY 2022/2023, 2023/2024 and 2024/2025, the Office had pending bills of **Kshs.31.54 million**, **Kshs.138.8 million** and **Kshs.17.6 million**, respectively. The pending bills were mainly attributed to delays and shortfall in Exchequer funding but were prioritized and settled in subsequent financial years.

CHAPTER THREE

3.0 MEDIUM TERM PRIORITIES AND FINANCIAL PLANS

3.1 Programmes and Objectives

The Office of the Auditor-General implements one programme for Audit Services within which there are five sub-programmes. The objective of the programme is to support good governance and accountability in the management of public resources.

The ultimate strategic contribution of the programme is improvement in the lives and livelihoods of the Citizens since by ensuring that public resources are applied to the intended purposes and in adherence to the principles of effectiveness, efficiency and economy for realization of the required impact.

3.2 Programme Performance Targets in the Medium Term

The Office targets to issue **3,433** audit reports in each of the four financial years of 2025/26, 2026/27, 2027/28 and 2028/29 and cumulatively issue **13,732** audit reports in the Medium Term. The composition of the **3,433** targeted audit reports for each of the four financial year is **1,110** and **1,073** for National and County Governments and **290,920** and **40** audit reports for National Government Constituencies Development Fund (N-CDF), Public Secondary Schools and Special Audits respectively as summarized in **Table 3.1** hereunder:

Table 3.1 Targeted Programme Outputs for the Period FY 2025-26 to FY 2028/2029

Key Outputs	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
National Government Audit Reports	1,110	1,110	1,110	1,110
NGCDF Audit Reports	290	290	290	290
County Government Audit Reports	1,073	1,073	1,073	1,073
Education and Health Audit Reports	920	920	920	920
Special Audit Reports	40	40	40	40
Totals	3,433	3,433	3,433	3,433

3.3 Resource Requirement and Proposed Allocation

3.3.1 Resource Allocation Criteria

The resource allocation criteria take into account the set government priorities as spelt out in the Bottom-Up Economic Transformation Agenda. For the Office of the Auditor-General, considerations for internal resources allocation are based on existing obligations in the fulfilment of the constitutional mandate, clearance of pending bills, mandatory requirements such as compensation to employees, rent, utilities and contracted services.

3.3.2 Analysis of OAG Resource Requirement against Allocation

The Office has an approved budget of **Kshs.8.66 billion** in the current financial year 2025/26 against assessed requirements of **Kshs.10.5 billion** with a resultant funding shortfall of **Kshs.1.8 billion**. The funding gap has a direct bearing on the delivery of the planned performance targets.

In the ongoing budget process for FY 2026/27, the Office has a proposed budget allocation of **Kshs.8.776 billion** made up of **Kshs.8.476 billion** and **Kshs.300 million** under Recurrent and Development votes, respectively. The estimated budget requirements to support the planned audit scope in FY 2026/27 is **Kshs.10.988 billion** and this implies that the Office has a projected funding shortfall of **Kshs.2.2 billion**.

The Development budget allocation of **Kshs.300 million** is for construction of Mombasa Office block which is meant to address the perennial challenge of Office space that the Office has been experiencing. The project is expected to be implemented over three years period ending in the financial year 2027/2028.

CHAPTER FOUR

4.0 CROSS-SECTOR LINKAGES AND EMERGING ISSUES

The Office of the Auditor-General (OAG) works closely with other sectors and sub-sectors, many of whom are also our audit clients. The Medium-Term Expenditure Framework (MTEF) workshops facilitate regular exchange of ideas with sector stakeholders and the National Treasury on public expenditure management issues. The Office also collaborates with the Office of the Internal Auditor-General at the National Treasury, whose reports offer valuable insights that inform our audit work. Additionally, OAG has established cooperative engagements with other constitutional commissions, particularly anti-corruption agencies, to facilitate information sharing and adopt unified approaches in addressing corruption-related issues. Parliament and County Assemblies, as representatives of the people, are key entities with whom OAG engages closely. The Constitution mandates the Auditor-General to submit audit reports to Parliament and County Assemblies on the utilization and management of public resources.

Beyond the certification of accounts and compliance with laws and regulations, Article 229(6) of the Constitution requires the Auditor-General to ascertain whether public funds have been applied lawfully and effectively. This expanded mandate necessitates a shift from traditional compliance audits to evaluations that address the economy, efficiency, and effectiveness of public resource utilization, including the impact on citizens' lives. In recent years, the audit approach has evolved to accommodate the emerging issues. The Office has adopted the Financial and Compliance Audit Manual (F! CAM), aligned with the standards of the International Organization of Supreme Audit Institutions (INTOSAI) and International Auditing Standards.

Similarly, the devolution of resources and functions to county governments has led to increased public spending in devolved units, aimed at accelerating socio-economic development. Concurrently, a more informed and engaged public has amplified the demand for transparency and accountability in the use and management of public resources. This includes growing citizen interest in audits that address emerging issues such as Environmental, Social, and Governance (ESG) factors, Public Private Partnership (PPP), public debt sustainability, climate change, and equitable service delivery. The Office is progressively expanding its audit scope to include ESG, Public Private Partnership (PPP) and public debt audits. ESG audits assess how public entities manage environmental impacts, uphold social responsibility, and adhere to governance principles. Public debt audits evaluate the legality, transparency, and sustainability of debt acquisition and utilization, with a focus on fiscal responsibility and long-term economic stability. Public Private Partnerships (PPP) audits, evaluate the legality and value for money for the PPP engagements. These emerging areas reflect a global shift toward holistic public sector accountability and are increasingly demanded by Parliament, civil society, and development partners.

The demand for specialized audits has grown exponentially, particularly from Parliament and other oversight bodies. These include requests for audits on topical and sensitive areas such as school capitation, county health services, and more recently, ESG compliance and public debt management. These audits are often urgent, complex, and resource-intensive, yet they are typically unfunded. The increasing volume and complexity of these requests place significant pressure on the Office's limited resources and disrupt pre-planned audit schedules. This trend underscores the urgent need for enhanced budgetary support to meet the growing expectations of Parliament and the public.

Despite the increased audit universe, the Office continues to face persistent resource constraints. For instance, in FY 2022/23, the Office initiated audits of schools, Technical and Vocational Education and Training (TVET) institutions, and Level IV and V hospitals. However, the budgetary shortfall remains, even as the national budget continues to grow, posing significant challenges to the effective and efficient execution of OAG's constitutional mandate.

Article 229(7) of the Constitution requires the Auditor-General to audit and submit reports to Parliament or the relevant County Assembly within six months after the end of the financial year. However, Section 81(4) of the Public Finance Management Act, 2012, shortens this timeline to three months, as entities are required to submit financial statements by the end of September. The compressed audit cycle, coupled with inadequate funding and delays in disbursement by the National Treasury, adversely affects the scope, coverage, and comprehensiveness of audits. To enhance operational efficiency, the Office continues to leverage on an automated Audit Management System (AMS). However, this system requires sustained resource allocation to ensure continuity and avoid disruptions when contracts lapse. The increasing automation of government operations and digital transformation across public entities necessitate the auditors to deploy technology-enabled audit tools. This shift demands investment in ICT infrastructure and capacity building to maintain audit relevance and effectiveness.

Furthermore, changes in the INTOSAI Framework for Professional Pronouncements (IFPP) have introduced new competency requirements for auditors. These developments call for continuous professional development and specialized training to equip audit staff with the skills needed to conduct complex audits, including those involving data analytics, ESG, and public debt. The evolving audit landscape, therefore, justifies the need for additional resources to strengthen institutional capacity, enhance audit quality, and respond effectively to emerging risks and stakeholder expectations.

CHAPTER FIVE

5.0 CONCLUSION

To efficiently and effectively discharge its constitutional mandate, the Office of the Auditor-General (OAG) has adopted a forward-looking strategy through its Strategic Plan, which includes restructuring the Office to align with the current governance framework. This restructuring is designed to support the audit and reporting of financial statements for both the National and County Governments within the constitutionally prescribed timelines. It also enables sector-based audits of the National Government, in line with the economic sectors established by the government.

In addition to traditional financial and compliance audits, the Office is now expected to audit all Technical and Vocational Education and Training (TVET) institutions and public schools. This expanded audit universe requires substantial resources to ensure comprehensive coverage and timely reporting.

Moreover, the audit landscape is rapidly evolving, with increasing demand for audits that address emerging issues such as Environmental, Social, and Governance (ESG) factors, public debt sustainability, climate change, and digital transformation. ESG audits assess how public entities manage environmental impacts, promote social equity, and uphold governance standards. Public debt audits evaluate the legality, transparency, and sustainability of debt acquisition and utilization. These areas are critical to national development and fiscal accountability, and their inclusion in the audit scope reflects a global shift toward holistic public sector oversight.

Parliament and other oversight bodies continue to request specialized audits on topical and complex issues, including Covid-19 funds, school capitation, county health services, ESG compliance, and public debt management. These audits are often urgent and resource-intensive, yet they are typically unfunded. The exponential growth in such requests underscores the need for enhanced budgetary support and exemption of the Auditor-General from austerity measures, given the ever-expanding mandate.

OAG continues to experience resource constraints, particularly in staffing. The authorized staff establishment stands at 2,200, while the current in-post is 1,802—resulting in a shortfall of 398. Of the in-post staff, 1,456 are auditors, a number that is insufficient to deliver on the Audit Services Programme, especially considering the increased audit scope and complexity. Although the Office intends to recruit additional staff in the coming financial year, the projected numbers remain inadequate relative to the workload. Nonetheless, the Office remains optimistic that the staffing gap will be progressively addressed over the medium term.

To meet the demands of emerging audit areas, specialized audits, and the constitutional timelines, the Office requires sustained investment in human capital, ICT infrastructure, and operational resources. Strengthening institutional capacity is essential to ensure audit quality, responsiveness to stakeholder expectations, and continued relevance in a dynamic public sector environment.

CHAPTER SIX

6.0 RECOMMENDATION

In view of the foregoing, there is an urgent need to continue building staff capacity and developing specialized skills and competencies that will enable the Office of the Auditor-General (OAG) to effectively respond to its expanded and evolving mandate. This includes strengthening capabilities in emerging audit areas such as Environmental, Social, and Governance (ESG) audits, public debt sustainability assessments, and other specialized audits increasingly requested by Parliament and stakeholders.

To remain relevant and impactful, OAG must embrace transformation anchored on the principles of independence, credibility, relevance, and accountability. This calls for a structured re-engineering of operations, including the adoption of data-driven audit methodologies and the integration of technology across all audit processes. Leveraging ICT will enhance efficiency in scrutinizing the use of public resources and ensure timely, evidence-based reporting that supports improved service delivery to the Kenyan people.

Adequate resourcing of the Office is critical to achieving these objectives. Investment in human capital, ICT infrastructure, and operational tools will enable the Office to address current challenges and meet the growing expectations of citizens, Parliament, and development partners. Enhanced funding will also support the implementation of competency-based training programs aligned with the INTOSAI Framework for Professional Pronouncements (IFPP), ensuring that auditors are equipped to conduct complex audits in a dynamic public sector environment.

Given the enhanced mandate of the Auditor-General as espoused in the Constitution of Kenya, 2010, and the exponential growth in audit requests particularly in ESG, public debt, and governance reforms adequate and predictable funding is essential to safeguard the Office's independence and effectiveness.

The expanded scope of work and strategic priorities outlined in the Strategic Plan form the basis for the 2025/26 to 2027/28 Medium-Term Expenditure Framework (MTEF) budgets. These budgets reflect the Office's commitment to delivering high-quality audit services that promote accountability, transparency, and value for money in the management of public resources.

CONTACTS

3rd Floor, Anniversary Towers, University Way, Nairobi

Phone: +254 020 3214000 ● **Email:** oag@oagkenya.go.ke ● **Website:** www.oagkenya.go.ke



Office of the Auditor-General Kenya



Office of the Auditor-General, Kenya



@OAG_Kenya