REPUBLIC OF KENYA

REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

MOI TEACHING AND REFERRAL HOSPITAL

FOR THE YEAR ENDED 30 JUNE, 2025

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REPORT OF THE AUDITOR-GENERAL ON MOI TEACHING AND REFERRAL HOSPITAL FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Moi Teaching and Referral Hospital (MTRH) set out on pages 1 to 46, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Moi Teaching and Referral Hospital as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012, State Corporations Act, Cap 446 of 1998 and the Health Act, 2017.

Basis for Qualified Opinion

Inaccuracies in Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment of Kshs.10,829,414,000 as disclosed in Note 24 to the financial statements. Included in this balance are land and buildings of Kshs.8,865,418,150 whose four (4) parcels of and buildings were revalued by State Department of Lands and Physical Planning as follows;

S/No.	Item	Amount (Kshs)
1	Eldoret Municipality Block 10/2035	1,100,000,000
2	Eldoret Municipality Block 7/308	6,195,500,000
3	Eldoret Municipality Block 7/125 &126	1,193,000,000
4	Buildings	2,553,234,000

The revaluation balances for parcels of land were correctly reflected in property, plant and equipment. However, the revaluated balance of buildings of Kshs.2,553,234,000 was carried to the property, plant and equipment at Kshs.2,528,634,000 resulting to unexplained variance of Kshs.24,600,000.

In the circumstances, the accuracy and completeness of property, plant and equipment balance of Kshs.10,829,414,000, could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Moi Teaching and Referral Hospital Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under report on Financial Statements, Report on Lawfulness and Effectiveness in the use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, they remain unresolved. See **Appendix I**

Other Information

The Directors are responsible for the Other Information set out on page v to xlvii which comprise Key Entity Information and Management, The Board of Directors, Management Team, Board Chairman's Statement, Report of the Chief Executive Officer, Statement of Performance against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors and Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Hospital financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Employment of Casuals

The statement of financial performance reflects employee cost of Kshs.9,347,964,850 as disclosed in Note 11 to the financial statements. However, review of documents revealed that the Hospital engaged 153 casual employees who were paid Kshs.5,511,915 during the year. However, review of the recruitment process established the following weaknesses;

i. Departmental need assessment, requisitions and board approval for the purpose were not provided for audit.

ii. Casual employees' attendance registers and/or master rolls were not provided for audit.

iii. Recruitment process and criteria were not provided for audit.

This was contrary to Section 1.2.(j) of code of governance for state corporation of role and functions of the board stipulates that it's the responsibility of the board to ensure availability of adequate resources for the achievement of the organization objective.

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

2. Failure to Conduct Board Competency Needs Assessment

Review of records revealed that the Hospital's board did not conduct a competency needs assessment program including a comprehensive annual development exercise with a minimum of two (2) days per board member during the financial year. In addition, Management did not provide evidence to confirm that the Board had been certified by an accredited body within the first six (6) months of their appointment. This was contrary to governance principles provided in Section 1.10 of the Mwongozo (Code of Governance for State Corporations), 2015.

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

3. Non-Compliance with Kenya Quality Model for Health Policy Guidelines

Verification of services offered, equipment used and number of specialists at the Hospital revealed that the Hospital did not meet the requirements of Kenya Quality Model for Health Policy Guidelines due to staff deficits as analysed in the table below:

Personnel	Required (Staff Establishment)	Actual Numbers	Deficit
General Surgeons	11	5	6
Oncology	14	6	8
Paediatrics & Child Health	18	15	3
Radiologist	14	9	5
Medical Officers	83	73	10
Registered Nurse Specialists	1400	1007	393

These deficiencies contravene the First Schedule of Health Act, 2017 and which implies that accessing highest attainable standard of health, which includes the right to health care services, including reproductive health care as required by Article 43(1) of the Constitution of Kenya, 2010 may not be achieved. Further this contravened the Kenya Quality Model for Health Policy Guidelines for referral hospitals and may have hindered the realization of the Government program on Universal Health Coverage (UHC).

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

4. High Wage Bill

The statement of financial performance and Note 11 to the financial statements reflects employees costs of Kshs.9,347,964,850 which are in excess of the budgeted cost of employee costs of Kshs.9,258,668,970 by Kshs.89,295,880 or 1%. In addition, the employee cost of Kshs.9,347,964,850 are 72% of the total hospital expenditure cost of Kshs.12,991,980,928. Further, the hospital employee costs translate to 71% of the total revenue income of Kshs13,061,880,359. This is contrary to Regulation 25 (1)(b) of the Public Finance National Government Regulations 2015 caps personnel emoluments (salaries and benefits) for both national and county governments cannot exceed 35% of their total revenue.

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

5. Long Outstanding and Surrendered Imprest

The statement of financial position reflects current receivable from exchange transactions of Kshs.5,010,881,116 as disclosed in Note 22(a). However, review of records established that imprest amounting to Kshs.2,314,605 has been long outstanding contrary to Section 93(5) of the Public Finance Management Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station

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

6. Un-Collected Rent Income

The statement of financial position reflects receivable from exchange transaction of Kshs.5,010,881,116 as disclosed in Note 22(a). Included in this balance is outstanding rent of Kshs.13,090,964 which also included receivables from two (2) staff of Kshs.2,252,240 or 17% of the total rent receivables. The audit established that pending accounts receivables included outstanding rent receivables of Kshs.13,090,964 that has not been collected. In addition, two (2) debtors who are members of the staff who owe the Hospital Kshs.2,252,240 accounting for 17.2 % of total rent receivables.

It was not clear why the Hospital has not initiated rent recovery from the payroll contrary to Regulation 83(2)(g) of the Public Finance Management (National Government) Regulations, 2015 which authorises pursuing of debtors with appropriate sensitivity and rigour to ensure that amounts receivable by the government are collected and banked promptly;

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

7. Irregular Acting Allowance Beyond 6 Months

The statement of financial performance reflects employee costs of Kshs.93,347,964,850 as disclosed in Note 11 to the financial statements. Included in this amount is acting allowance of Kshs.4,476479 which also included Kshs.2,507,619 paid to seven (7) employees beyond six (6) months contrary to Section C.14(1) of the public service commission – Human Resource Policies and Procedure Manual (2016) which states that when an officer is eligible for appointment to a higher post and is called upon to act in that post pending advertisement of the post, he is eligible for payment of acting allowance at the rate of twenty percent (20%) of his substantive basic salary. Acting allowance will not be payable to an officer for more than six (6) months.

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

8. Non-Alignment of Hospital Payrolls to Approved MTRH Organization Structure

Review of documents of staff establishment indicated that the Hospital planned to establish 106 functional departments however, only 64 were established. Reasons for not establishing the rest was not provided. In addition, misalignment of staff establishment created confusion in the management of payroll on areas as designations, cadres and staffing levels contrary to Regulation 23(1) of the Public Finance Management Regulations, 2015 which states that it is the responsibility of the accounting officers to maintain effective systems of internal control and the measures taken to ensure that they are effective.

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

9. Delayed Execution of Paid Contracts

Review of records revealed that the Hospital engaged several contractors at a contract sum of Kshs.27,906,021 to computerization the hospital, plant installation and building which were paid for. However, the contracts are yet to be completed as detailed below;

Payment Date	PV No	Payee	Contract Agreement Date	Duration	Amount (Kshs)
11/03/2025	165344	Led Power Technologies	12/01/2024	4 weeks	1,734,271
30/08/2024	163382	Hyfad Co.	23/01/2024	16 weeks	2,028,320
06/09/2024	163735	Aether Group Ltd	18/01/2024	16 weeks	1,438,920
2/10/2024	164017	F & A Trading Co. Limited	03/01/2024	10 weeks	13,016,654
20/03/2025	165028	Avatech Holdings Ltd	07/06/2024	8 weeks	9,687,856
		Total			**27,906,021**

The contract duration has long lapsed and no evidence has been provided to show that the contract duration has been extended. Section 88(1) of The Public Procurement and Asset Disposal Act, 2015 states that before the expiry of the period during which tenders shall remain valid the accounting officer of a procuring entity may extend that period. (2) The accounting officer of a procuring entity shall give in writing notice of an extension under subsection (1) to each person who submitted a tender. (3) An extension under subsection (1) shall be restricted to not more than thirty days and may only be done once. (4) For greater certainty, tender security shall be forfeited if a tender is withdrawn after a bidder has accepted the extension of biding period under subsection (1).

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

10. Un-Remitted Pension Contributions

The statement of financial position reflects employee benefit obligation balance of Kshs.2,447,736,307 as disclosed in Note 27 to the financial statements. Included in this balance, are employee benefit obligations of Kshs.1,478,258,212 relating to unpaid pension as disclosed in Note 28 to the financial statements. In addition, pension contributions amounting to Kshs.592,501,292 dating back to 2022 were not remitted to the Moi Teaching and Referral Hospital Pension Scheme contrary to Section 53(A)(1) of Retirement Benefit Act states that where an employer, having with the agreement of an employee who is a member of a scheme, made a deduction from the employee's emoluments for remittance to the scheme, fails to remit the deduction within fifteen days of the deduction, the scheme may, after giving such employer not less than seven days' notice, institute proceedings for the recovery of the deduction.

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

11. Irregularities in Procurement of Gas

During the year under review, it was observed that the Hospital procured for supply and delivery of liquid gas and related accessories from a local Company at a total sum of Kshs.12,516,200. However, during tender evaluation, the committee requested to do due diligence on both the lowest bidder and the second lowest bidder simultaneously contrary to Section 83(1) of Public Procurement and Asset Disposal Act, 2015 on post-qualification states that an evaluation committee may, after tender evaluation, but prior to the award of the tender, conduct due diligence and present the report in writing to confirm and verify the qualifications of the tenderer who submitted the lowest evaluated responsive tender to be awarded the contract in accordance with this Act.

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

12. Non-Disclosure of Bond Debtor

The statement of financial position reflects current receivables from exchange transactions of Kshs.5,010,881,116 as disclosed in Note 22(a) to the financial statements. Included in this balance is students fees of Kshs.14,528,710. However, review of records on staff study leave revealed that the Hospital had bonded 30 employees who proceeded for study leave in accordance with Section 9.20.1 of the Human Resource Policy and Procedures Manual. The course duration varied from 6 months to 5 years which determined the bond period. However, as previously reported 13 staffs exited the services without clearing the bonded amount stipulated in signed agreement with incidences of default dating back to the year 2008. Further previous audit reports revealed that Kshs.82,547,127 was defaulted and was not disclosed in the financial statements as outstanding balance. However, at the time of audit, Management did not confirm whether the outstanding balances has been cleared or not, and whether management has started the process of recovering the amount from the 13 staffs who defaulted their bonded obligation.

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

13. Outstanding Social Health Authority Scheme (SHA) Claims and Losses

The statement of financial position reflects current receivables from exchange transactions of Kshs.5,010,881,116 as disclosed in Note 22 (a) to the financial statements However, review of correspondences between the Hospital and the Social Health Authority revealed that the Hospital claimed Kshs.2,368,325,061 through ERP invoices from SHA and were issued ERP Rebate of Kshs.2,117,151,757 resulting to Social Health Authority Scheme losses to the Hospital of Kshs.251,173,304. This is contrary to Social Health Insurance Regulations, 2024 under Legal Notice No. 49 of 2024, which operationalizes the Social Health Insurance Act No. 16 of 2023 that governs SHA rebates for hospitals in Kenya. These regulations define how hospitals are reimbursed for services provided under the SHA scheme. In addition, there was an outstanding amount of Kshs.889,596,898 that had not been settled.

In the circumstances, the law on rebates hinders hospitals from receiving the whole claims thereby exerting financial pressure on their operations.

14. Board Expenses

The statement of financial performance reflects board expenses of Kshs.9,061,886 as disclosed in Note 12 to the financial statements. However, review of documentation in support of board composition and operations revealed that the Board established four (4) Ad-Hoc Committees namely; Finance and Strategy Committee, People Management Committee, Audit Risk and compliance Committee and Hospital Operations and standard Committee. However, none of the four (4) Ad Hoc committees provided any document showing their terms of reference and the purpose for which they were formed. Further, the board did not notify SCAC on the established committees contrary to Section 9 of state corporations Act empowers Board to establish committees to deal with such matters as the Board may, however, a notice on the establishment of any such committee to be served on the State Corporation Advisory Committee (SCAC).

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of an Approved Inventory Management Policy

The statement of financial position reflects inventory of Kshs.345,423,499 as disclosed at Note 23 to the financial statements. However, it was noted that the Hospital uses asset management policy in managing inventory. In addition, the asset management policy though provides some aspects of managing inventory, it was insufficient in wholeness management of inventories in areas such as lost inventory, lead time management, issuing inventory, inventory valuation method, stock levels and reorder points or expired inventory which affects the stock balances.

Further, the supply chain policy manual is not approved by the board and therefore, cannot address integration of goods supplied, and logistical structure to minimize accumulation or waste of finished goods as well as duties and responsibilities of both procurement and financial departments of the organization.

In the circumstances, control over inventory management could not be confirmed.

2. Non-Performance of Governance Audit

Paragraph 1.13 of the Mwongozo code of governance for State Corporations requires that the Board, in consultation with the oversight office, should ensure that it subjects the entity to an annual Governance Audit by a member regulated by Institute of Certified Public Secretaries of Kenya (ICPSK). However, there was no evidence of Governance Audit for the year 2025 was performed and no explanation was provided why it was not done.

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

3. Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

The statement of financial performance reflects reconciliation for impairment allowance on receivables from exchange transactions of Kshs.192,313,792 and as disclosed at Note 17. However, the Hospital did not have a policy on provision for bad and doubtful debts and therefore, it was not clear it is not clear which policy was used in the provision for bad and doubtful debts.

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

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

Responsibilities of the Management and Board of Directors

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Hospital's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

The Board of Directors are responsible for overseeing the Hospital financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/. This description forms part of my auditor's report.

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

03 December, 2025

Appendix I: Unresolved Prior Year Audit Matters

No	Issue
	Report on the Financial Statements
1.	Presentation, Accuracy and Completeness of the Financial Statement
2.	Payment for contracted Professional Services
3.	Understated Cost Sharing Income
4.	Undisclosed Retainer on Fees Revenue from Directors
5.	Undisclosed Retainer on Fees from Doctors' Fees
6.	Unsurrendered Imprest
7.	Doubtful Recovery of Individual and Corporate Clients' Current Receivables
8.	Variance in receivable from Exchange Transactions
9.	Loss of Pharmaceuticals and Non-Pharmaceuticals Inventories
10.	Variance in Trade and Other Payables
11.	National Hospital Insurance Fund (NHIF) Loan
12.	Current Receivables from Exchange Transactions
13.	Undisclosed Bond Debtors
	Report on Lawfulness and Effectiveness in the Use of Public Resources
14.	Irregular Procurement of Oxygen
15.	Payment in Lieu of Leave
16.	Failre to Observe Ethnic Balance in Staff Comosition
17.	Payment of unreconciled Salary Arrears
18.	Unremitted Pension Contributions
19.	Non-Compliance with Approved Staff Establishment
20.	Non-Compliance with MTRH Organization Structure
21.	Irregular Payment of Task Force Allowance
22.	Irregular Payment of Locum Allowance
23.	Stagnated Corporate Staff
24.	Unapproved Board ALMANAC
25.	Unapproved Special Board Sittings
26.	Irregular Expenditure on Board Retreat
	Report on Effectiveness in the Use of Public Resource of Internal Controls
27.	Patient Refund/Deposit
28.	Failure to Disclose Contingent Liability
29.	Lack of Inventory Management Policy
30.	Lack of Policy on Provision for Doubtful Debts