REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

SPORTS KENYA

FOR THE YEAR ENDED 30 JUNE, 2025

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON SPORTS KENYA 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 the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;

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

C. Report on the 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 frame work. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in Use of Public Resources, and 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 Sports Kenya set out on pages 1 to 80, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Sports Kenya 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.

Basis for Qualified Opinion

1. Long Outstanding Receivables from Exchange Transactions

The statement of financial position and Note 21 to the financial statements reflects receivables from exchange transactions balance of Kshs.326,087,961. However, the balance includes rent receivable balance of Kshs.141,048,433 that has been outstanding for more than three (3) years. Management has explained that they are still pursuing the tenants through various ways including court cases and listing of individual tenants to Credit Reference Bureau (CRB).

In the circumstances, the accuracy, completeness and recoverability of receivables from exchange transactions balance of Kshs.326,087,961 could not be confirmed.

2. Inaccuracy and Ownership of Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.277,575,251. The value of land on which the organization is situated has not been included in the property, plant and equipment schedule and the ownership documents to the land were not provided for audit verification.

In addition, Management did not provide a register of assets owned by the organization for audit verification which contains comprehensive details of the assets such as cost, disposals, depreciation, location of the asset, tagging, serial numbers and the officer responsible for each asset, among other details, as required under Regulation 143(2) of Public Finance Management (National Government) Regulations, 2015 and the Treasury Circular 1 No. 5/2020 of 25 February, 2020.

In the circumstances, the accuracy, ownership, valuation and disclosure of the property, plant and equipment balance of Kshs.277,575,251 could not be confirmed.

3. Long Outstanding Trade and Other Payables

The statement of financial position and Note 27 to the financial statements reflects trade and other payables of Kshs.113,430,435. Review of the financial records revealed that payables of Kshs.85,632,578 (75%) had been outstanding for a period of more than one year. Management did not provide explanations for the non-settlement of liabilities.

In the circumstances, the risks of non-settlement, accuracy and completeness of the trade and other payables of Kshs.113,430,435 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Sports Kenya 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects a final revenue budget and actual on comparable basis of Kshs.11,726,403,000 and Kshs.6,353,227,177 respectively resulting in revenue shortfall of Kshs.5,373,175,823 or 46% of the budget. Similarly, the statement reflects actual expenditure of Kshs.6,616,539,939 against an approved budget of Kshs.11,726,403,000 resulting to an under expenditure of Kshs.5,109,863,061 or 44% of the approved budget.

The under-funding and under expenditure may have affected the operations and planned activities of the Sports Kenya and hence impacted negatively on service delivery to the public.

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 matters 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

As disclosed under follow-up on the auditor's recommendations on prior years audit issues, various prior years audit issues remained unresolved as at 30 June, 2025. Management has not provided reasons for the delay in resolving the prior year's audit issues.

Review of the status during audit of the Sports Kenya in 2024/2025 revealed that the following matters remained unresolved.

	Financial Year	Audit Issue
1	2023/2024	Long Outstanding Receivables from Exchange Transactions
2	2023/2024	Long Outstanding Receivables from Non -Exchange Transactions

	Financial Year	Audit Issue
3	2023/2024	Unconfirmed Accuracy and Ownership of Property, Plant and Equipment
4	2023/2024	Management of Moi International Sports Centre
5	2023/2024	Long Outstanding Trade and Other Payables
6	2023/2024	Outstanding Audit Fees
7	2023/2024	Irregular Award of Tender for Refurbishment of Kericho Green Stadium
8	2023/2024	Irregular Award of Tender for Refurbishment of Bukhungu Stadium
9	2023/2024	Irregularities Award of Tender for Refurbishment of Masinde Muliro-Kandunyi Stadium
10	2023/2024	Incomplete and Stalled Projects

Other Information

The Management is responsible for the Other Information set out on page iii to xlviii which comprise of Key Fund Information and Management, Key Management Team, Fiduciary Management, Fiduciary Oversight Management, Chairperson' Statement, Statement of Performance against Predetermined Objectives, Corporate Governance Statement, 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 Sports Kenya's 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 no 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 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 of Conclusion

1. Construction of Talanta Sports City Stadium

The statement of financial position and Note 26 to the financial statements reflect work in progress balance of Kshs.12,092,677,136. Included in the balance, is an amount of Kshs.2,000,000,000 transferred to Ministry of Defence for construction of the Talanta Stadium. The tender for the proposed design, build and equip of the Talanta Sports City was awarded to M/s China Road and Bridge Corporation (Kenya) at a contract sum of USD.344,514,966 (Kshs.45,848,051,675). An agreement was signed between the Management of Sports Kenya and the Ministry of Defence to transfer procuring responsibility and supervision of the construction of the stadium from Sports Kenya to the Ministry of Defence.

Article 5.3 on Transferor's obligations indicates that the Transferor (Sports Kenya Management) would negotiate for adequate funding for the project in liaison with The National Treasury, prior to project implementation, and disburse the funds to the Transferee. Further, Article 6.4 on Transferee's obligations required the Transferee to comply with all procurement laws and regulations. However, review of the financial records revealed the following anomalies;

(i) The contract was awarded through direct procurement method which did not meet competitive procurement and direct procurement criteria required by Section 91(1) and Section 103 (2) of the Public Procurement and Disposals Act, 2015.

(ii) The National Treasury had approved project funding of Kshs.35Billion which was to be drawn from the Sports and Arts Social Development Fund over a six (6) year payment plan against a contract amount of Kshs.45,848,051,675 resulting to an unsupported price variation of Kshs.10,848,051,675.

(iii) Clearance from the Attorney General for the award of the contract was not provided for audit.

(iv) The project implementation report as at 1 June, 2025 indicated that the project was at 44.54% completion level with 15 months to expected contract completion date, while cumulative payments to the contractor amounted to Kshs.2,000,000,000 or only 4.5% as at June, 2025. However, the contract indicated that late payments would attract interest at 3% (above the Central Bank of Kenya average rate for base lending prevailing as of the first day the payment becomes overdue) in accordance with Article 3.5 of the contract agreement, resulting in additional avoidable project expenditure.

(v) There was no evidence that the works were budgeted for and included in the approved procurement plan. This was contrary to Section 53(2) of the Public Procurement and Asset Disposal Act, 2015.

(vi) Management did not provide evidence of ownership of land on which the Stadia was being constructed.

Subsequent information indicates that a Deed of assumption of payment obligations was signed on 22 July, 2025 between the Government of Kenya represented by the Principal Secretary, Ministry of Defence, Sports Kenya and a Trustee transferring the duty and obligation of making subsequent payments to the Trustee. Similarly, the Contractor signed a consent agreeing to the transfer of duty and obligation of making subsequent payments to the Trustee on behalf of the Ministry of Defence.

In addition, a Deed of assignment of receivables was signed on 30 May, 2025 between the Government of Kenya represented by the Principal Secretary, State Department for Sports, Sports Kenya and a Trustee transferring all rights, titles, interest and benefit in the assigned assets by way of sale to the Trustee. The changes in the funding model were aimed at ensuring that the project was fully funded to completion. However, full details of the new funding model was not provided as at the date of completion of this audit. A special audit will be conducted to determine the arrangements in delivery of the project including funding and confirm value for money in achievement of the project.

2. Irregular Award of Contracts

According to procurement records it was confirmed that four (4) contracts valued at Kshs.2,163,007,849 were awarded to one construction company. The details are summarized below:

	Stadium	Contractor	Contract Sum (Kshs.)	Amount Paid (Kshs.)
1	Raila Odinga Stadium	Modern Precast	502,380,477	349,023,006
2	Raila Odinga Stadium-Additional Works	Modern Precast	226,659,028	
3	Kamariny	Modern Precast	865,166,957	
4	Kinarini Stadium	Modern Precast	568,801,387	490,330,856
		Total	**2,163,007,849**	**839,353,862**

Review of the financial records revealed the following anomalies;

i) Management did not provide evidence that the contracts were competitively awarded as required by Article 227(1) of the Constitution of Kenya and Section 91 of the Public Procurement and Asset Disposal Act, 2015.

ii) There was no evidence that the works were budgeted for and included in the approved procurement plan. This was contrary to Section 53(2) of the Procurement Act.

iii) Management did not provide tender opening minutes, tender evaluation minutes, inspection and acceptance committee minutes and certificates of completion.

iv) It was noted that the contractor was awarded an additional contract for Raila Odinga Stadium at a contract sum of Kshs.226,659,028 yet the initial contract had not been fully executed. Management did not provide justification for the decision.

v) No memorandum of understanding with the counties concerning the construction, management and maintenance of the Stadia was provided for audit review.

vi) Agreements with the counties indicating the scope of collaboration and specific works for each party were also not provided for review.

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

3. Incomplete and Stalled Projects

The statement of financial position and Note 26 to the financial statements reflects work in progress balance of Kshs.12,092,677,136. Review of projects implemented by Management revealed the following unsatisfactory matters;

3.1 Jaramogi Oginga Odinga Stadium – Siaya County

Management awarded a contract for the construction works at Jaramogi Oginga Odinga Stadium at a contract sum of Kshs.50,013,320. Physical verification carried out in June, 2025 revealed the following: floodlights worth Kshs.30,576,000 could not be confirmed because of lack of electrical connection to the floodlights. Further, 16 flood lights worth Kshs.4,076,800 were still packed in boxes in the store.

In the circumstances, the value for money incurred on the project could not be confirmed.

3.2 Raila Odinga Stadium – Homabay County

Management awarded a contract for the construction works at Jaramogi Oginga Odinga Stadium at a contract sum of Kshs.502,380,477. Physical verification carried out in June, 2025 revealed the following: A contract on additional works at the stadium was awarded at Kshs.226,659,028 whereas the works for the original contract had not yet been completed. Homabay County Government installed one hundred and twenty (120) flood lights. However, during the execution of the contract by Sport Kenya, the flood lights were reduced to ninety-six (96). Twenty-four (24) floodlights were not provided for physical verification and therefore their existence could not be confirmed. Further, storm water drainage which had a provision of Kshs.8,500,00 had not been implemented.

In the circumstances, the propriety of the expenditure and value for money could not be confirmed.

3.3 Karatu Stadium – Gatundu

Management awarded a contract for the construction works at Karatu stadium at a contract sum of Kshs.259,604,780. The contract period was eight (8) months from 16 September, 2016. The contract value was varied to Kshs.293,916,129. The amount paid to the contractor as at 30 June, 2025 was Kshs.277,849,861 or 95% of the contract price.

A physical verification carried out in June, 2025 revealed that Sport Kenya does not have land ownership document for the land where the stadium is located. Further, due to the absence of land title deed, the contractor has not been able to apply for three phase electricity. In addition, concrete retaining walls of Kshs.7,871,100 and drainage works outside the stadium of Kshs.4,304,000 had not been carried out.

In the circumstances, the propriety of the expenditure and value for money could not be confirmed.

3.4 Wote Stadium - Makueni County

Management entered into a contract for the construction works at Wote stadium at a contract sum of Kshs.299,309,555. As at 30 June, 2025, Kshs.226,309,712 had been paid to the contractor.

Physical verification carried out in August, 2025 revealed that the project was not complete, more than 8 years since the expected completion date. Further, the tartan had not yet been installed, the western pavilion was still being constructed, there was no borehole installed and the construction of the ablution block had not commenced.

In the circumstances, the propriety of the expenditure and value for money could not be confirmed.

3.5 Kinoru Stadium – Meru County

Management awarded construction contracts valued at Kshs.909,935,487 to five contractors for the development of the stadium. The works commenced on 9 September, 2017 and were initially scheduled for completion on 9 September, 2018 which was later revised to 9 November, 2020.

The contract for borehole drilling and equipping, high and low-level water tanks, and water reticulation was valued at Kshs.49,421,150. At the time of the field inspection in August, 2025, the borehole had dried up, with a meter reading of 2,000 cubic metres. Notably, the contractor had been paid Kshs.1,000,000 for a hydrological survey.

In the circumstances, the propriety of the expenditure and value for money could not be confirmed.

3.6 Kirubia Stadium -Tharaka-Nithi County

Management awarded construction contract valued at Kshs.274,208,855 for the development of a stadium. The works commenced on 5 January, 2017 and were initially scheduled for completion on 14 September 2017 which was later revised to 31 May, 2018. Subsequently, in March, 2025, the Board awarded an additional contract to the same contractor, covering further pitch works and the construction of a presidential dais.

The entity did not provide Inspection and Acceptance Committee report, practical completion certificate, and final completion certificate to confirm that the works were inspected, verified, and accepted in accordance with contract requirements. In the absence of these mandatory closure documents, the audit could not confirm that the project has been formally closed and handed over. The stadium project included the installation of a tartan synthetic athletics track by a specialized contractor in 2021 at a cost of Kshs.41,550,000. During physical verification, it was observed that large sections of the tartan surface had excessively peeled off and deteriorated beyond repair.

In the circumstances, the propriety of the expenditure and value for money could not be confirmed.

3.7 Ruringu Stadium - Nyeri County

The Management entered into a contract for the construction of Ruringu stadium in Nyeri Count for a contract sum of Kshs.288,045,530 on 5 January, 2017 with expected completion date of 5 August, 2017. The contract was later revised to Kshs.358,245,530 which was an increase of 24.4%. According to the financial records, an amount of Kshs.302,082,728 had been paid to the contractor. The Ministry of Defence took over the project in May, 2025. The contract and bills of quantities under Ministry of Defence were not provided for audit.

In the circumstances, the propriety of the expenditure and value for money could not be confirmed.

3.8 Masinde Muliro Kanduyi Stadium (Phase II) – Bungoma County

Sports Kenya was tasked with completing the Masinde Muliro Kanduyi Stadium in time for the Madaraka Day Celebrations of 1 June, 2024 and a negotiated contract of Kshs.799,160,705 was awarded.

Physical verification of the stadium carried out in August, 2025 revealed that there was poor workmanship in the completed works despite having inspection certificates from the State Department of Public Works. Despite the lapse of the contract completion date, several works remained incomplete, with no documented approvals for extension of time or liquidated damages enforcement. The contractor had not erected a project sign board detailing the project information and nature of works undertaken, landscaping and ground levelling on the outside had not started, flood lights were not installed, roofing sheets was not installed, cabro paving blocks were not laid down and only four guard houses were constructed instead of nine.

In the circumstances, the propriety of the expenditure and value for money could not be confirmed.

3.9 Kipchoge Keino Stadium – Uasin Gishu County

Management entered into two (2) contracts for the construction of Kipchoge Keino Stadium in Uasin Gishu County in August 2017 for a contract sum of Kshs.369,697,973 for Phase I and Kshs.325,829,431 for Phase II. Audit inspection in the month of August, 2025 established that a section of the works (terraces) formally constructed at approximately Kshs.150 Million was demolished in order to meet conditions for CAF/FIFA in preparation for 2027 Africa Cup of Nations.

In the circumstances, the propriety of the expenditure and value for money could not be confirmed.

3.10 Kamariny Stadium – Elgeyo-Marakwet County

The construction of Kamariny Stadium, Iten in Elgeyo-Marakwet County, commenced in the 2016-2017 financial year with an initial allocation of Kshs.287 million. This contract was, however, terminated in 2021 because the contractor failed to meet deadlines, having completed only about 30% of the work over four years. Subsequently, in the 2024-2025 financial year, the stadium project was re-tendered with an updated design and scope, at a significantly higher cost of Kshs.760,000,000. Site inspection in August, 2025 confirmed the presence of the new contractor and satisfactory progress.

On 16 March, 2021, Sports Kenya wrote to the contractor's insurance invoking the advance payment security and demanding recovery of Kshs.24,000,000. In response, the insurer requested more time to conduct internal investigations. However, by the time of audit, no funds had been recovered resulting in a potential loss of Kshs.25,905,400 in public funds.

The Ministry of Sports retained Kshs.3,670,376 as retention money. Since the contract was later terminated due to poor performance, there was no clear documentation on how the retention funds would be utilized or managed.

In the circumstances, the propriety of the expenditure and value for money could not be confirmed.

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 the 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. Weak internal Audit Function

Sports Kenya is currently operating on a draft Internal Audit Charter to guide the functioning, authority, scope and independence of the internal audit unit. Further, the Internal Audit Department had only one (1) officer against three (3) staff in the approved staff establishment.

In the circumstances, Sports Kenya did not benefit from the oversight role and advice from the Internal Audit Function and hence, the effectiveness of Internal Audit was not fully realized.

2. Lack of a Risk Management Policy

Sports Kenya did not have a Risk Management Policy that provided a framework for minimizing risks by enhancing mitigative and corrective measures thereby maximizing potential opportunities. Further, risk assessment was not conducted during the year under review.

In the circumstances, the effectiveness of the Sports Kenya's risk management practices could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 Management and those Charged with Governance

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

Those charged with governance are responsible for overseeing the Sports Kenya's 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 overall 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

23 December, 2025