REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

VETERINARY MEDICINE DIRECTORATE

FOR THE YEAR ENDED 30 JUNE, 2025

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REPORT OF THE AUDITOR-GENERAL ON VETERINARY MEDICINE DIRECTORATE 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.

An Adverse Opinion is issued when the Auditor-General determines that the financial statements are materially misstated and are not fairly presented in accordance with the applicable financial reporting framework. The Report on the 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

Adverse Opinion

I have audited the accompanying financial statements of Veterinary Medicine Directorate set out on pages 1 to 32 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of Veterinary Medicine Directorate 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 do not comply with the Veterinary Surgeons and Veterinary Para- Professionals Act (The Veterinary Medicine Directorate) Regulations, 2015 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements submitted for audit revealed the following inaccuracies and anomalies:

i. The statement of changes in net assets reflects prior year balance of Kshs.516,675,497. However, the opening balance and the movements leading to the closing balance for the prior year were not disclosed.
ii. The statement of cash flows reflects prior year bank charges expense of Kshs.67,919 and unnamed expense of Kshs.1,821,935 which were not reflected in the audited prior year financial statements.
iii. The statement of cash flows reflects erroneously Note 8, instead of Note 11, as corresponding note for repairs and maintenance.
iv. The statement of cash flows reflects Nil expense on purchase of property, plant and equipment while Note 19 of property, plant and equipment reflects addition of property, plant and equipment of Kshs.2,547,500 resulting to variance of Kshs.2,547,500 that could not be reconciled.
v. The statement of comparison of budget and actual amounts reflects operating expenses of Kshs.53,594,659, which differs from the Kshs.46,263,409 reported in the statement of cash flows, resulting in an unreconciled variance of Kshs.7,331,250.
vi. The statement of comparison of budget and actual amounts reflects a budget rollover of Kshs.441,409,971, while the statement of financial position and the statement of cash flows reflects cash and cash equivalents as at 1st July amounting to Kshs.441,366,832. This resulted in an unreconciled variance of Kshs.43,139.
vii. The budget reconciliation in the statement of budget and actual amounts reflects closing cash and cash equivalent as per the statement of cash flows of Kshs.504,667,973 while the recomputed balance amounted to Kshs.504,769,313

resulting to variance of Kshs.101,340 that could not be reconciled. Further, the reconciliation includes non-reconciling items of increase in trade and other payables of Kshs.6,040,895 and capital expenses of Kshs.5,639,800.

viii. Note 9 reflects use of goods and services amounting to Kshs.53,594,659, which includes items namely travelling & accommodation - local travel and foreign and Telephone, mobile and internet services expenses that differ from the amounts presented in the supporting schedules. Note 15 reports a cash and cash equivalents balance of Kshs.504,667,973, comprising two bank accounts which balances differ from the corresponding cash book balances

ix. Note 12 reflects prior-year depreciation and amortization expense of Kshs.4,151,697, which differs from the prior-year audited financial statements amount of Kshs.1,821,935, resulting in unexplained variance of Kshs.2,329,762.

x. The statement of financial position and Note 17 reflects a prepayment balance of Kshs.8,536,639, which includes staff and council medical insurance of Kshs.7,981,074 and Kshs.555,564 which was not supported by ledgers.

xi. The statement of financial position and Note 18 reflect an inventory balance of Kshs.1,066,091, which differs from the supporting schedule amount of Kshs.660,254, resulting in a variance of Kshs.405,837. In addition, the note shows a closing balance of Kshs.964,750, creating a further variance of Kshs.101,341.

xii. The statement of financial position and Note 21 reflect trade and other payables of Kshs.898,042, which differs from the supporting schedule balance of Kshs.3,596,453, resulting in a variance of Kshs.2,698,411.

xiii. Note 23 reflects cash generated from operations of Kshs.63,301,141, which includes an increase in receivables of Kshs.5,420,011. This differs from the amount computed from the statement of financial position of Kshs.8,608,609, resulting in a variance of Kshs.3,188,598.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Inaccuracies in Property, Plant and Equipment Balance

The statement of financial position reflects property, plant and equipment balance of Kshs.25,631,677 as disclosed in Note 19 to the financial statements. Review of this balance and asset register revealed the following anomalies:

i. Note 19 reflects a depreciation charge for motor vehicles for the year of Kshs.4,072,166, while the asset register indicates depreciation of Kshs.10,180,413, resulting in a variance of Kshs.6,108,247. Additionally, the recomputed depreciation charge for the year amounts to Kshs.5,770,147, creating a further variance of Kshs.1,697,981.

ii. Ownership of six vehicles could not be confirmed as their original logbooks were not provided for verification.

iii. Note 19 reflects a depreciation charge for furniture and fittings of Kshs.247,485 for the year, while the asset register indicates a depreciation charge of Kshs.448,512, resulting in a variance of Kshs.201,027.

iv. Note 19 reflects a depreciation charge for computers of Kshs.426,788 for the year, which differs from the asset register amount of Kshs.1,066,970, resulting in a variance of Kshs.640,182. Additionally, the recomputed depreciation charge for the year amounts to Kshs.843,795, creating a further variance of Kshs.417,007.

v. The asset register provided for computers, motor vehicles and software were incomplete as they did not contain all the information required as by National Treasury guidelines on assets and liability management 2020 that includes asset description, source of funds, serial number, tag number, make/model, date of delivery, payment voucher number, original and current location, acquisition cost among others.

In the circumstances, the accuracy, completeness and ownership of property, plant and equipment balance of Kshs.25,631,677 could not be confirmed.

3. Inaccuracies in Intangible Assets

The statement of financial position reflects Intangible assets balance of Kshs.17,703,970 as disclosed in Note 20 to the financial statements. Review of the fixed assets register revealed that the software was amortized by Kshs.2,529,139. However, a recalculation of the amortization expense amounted to Kshs.2,686,240 resulting to a variance of Kshs.157,101 that could not be reconciled.

In the circumstances, the accuracy and completeness of intangible assets balance of Kshs.17,703,970 could not be confirmed.

4. Variance between Revenue from Exchange Transactions and Amount Reflected in E-Citizen Platform

The statement of financial performance reflects revenue from exchange transactions amount of Kshs.159,881,961 and as disclosed in Note 7 to the financial statements relating to licenses, fees and permits. However, records from the E-Citizen platform indicate an amount of Kshs.343,175,905 out of which Kshs.31,488,742 was transferred back to the Inspectorate thus resulting to an amount of Kshs.311,687,163 not transferred from The National Treasury. Further, Note 16 reflects receivables from non-exchange transactions of Kshs.8,608,609, which includes Kshs.7,870,209 from E-Citizen, not supported by ledger or other documentation.

In the circumstances, the occurrence, accuracy and completeness of licenses, fees and permits amounting to Kshs.159,881,961 could not be confirmed.

5. Unsupported and Irregular Advance Payments for Fuel, Oil and Lubricants

The statement of financial performance and Note 9 to the financial statement reflects use of goods and services amounting to Kshs.53,594,659 which includes refined fuel, oil and lubricants expense of Kshs.6,018,660. Included in this expense is fuel expenditure of Kshs.6,000,000 that was not supported with detailed orders, work tickets, delivery notes, and the supplier's statement. Further, the payments were made in advance before delivery of fuel contrary to Section 146 and 147 of the Public Procurement and Asset Disposal Act, 2015 and Regulation 136 (2) of the Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, the accuracy, completeness and occurrence of expenditure of fuel Kshs.6,018,660 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Veterinary Medicine Directorate 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 adverse 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 effect of the matters described in the Basis for Adverse Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the previous year's audit report, several issues were raised under the Basis for Adverse Opinion, Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management, and Governance A review of Appendix 1 to the financial statements, detailing the implementation status of the Auditor-General's recommendations, indicates that management has reportedly resolved fourteen (14) of the issues raised. However, there was no documentary evidence supporting how these issues were addressed, and management did not submit a report detailing actions taken to implement the Auditor-General's recommendations as required under Section 31(1)(a) of the Public Audit Act, 2015. Issues which were raised in the report of 2023/2024 are as listed below:

1. Inaccuracies in the Financial Statements
2. Unsupported Revenue from Rendering of Services
3. Misclassification of Expenditure
4. Unexplained Variance between Cash Book and Financial Statements
5. Property Plant and Equipment
6. Budgetary Control and Performance
7. Unresolved Prior Year Matters
8. Non-Compliance with the Prescribed Financial Reporting Template Format
9. Failure to Rationalize Local Travel budget
10. Failure to Provide Documents for Audit
11. Non-Provision for Leave Allowances
12. Unclear Policy on Assets Depreciation
13. Weak Internal Control
14. Staff Under Establishment

Other Information

The Management is responsible for the Other Information set out on page iv to xxviii which comprise of Key Entity Information and Management, The Council, Key Management Team, Chairperson'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 Council Members, Statement of Council Members Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Directorate'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 a material misstatement of this Other Information and I am required to report that fact. Based on the audit procedures performed, because of the significance of the matters described in my Basis for Adverse Opinion, I confirm that the Other Information is materially inconsistent with the financial statements.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources sections of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Publish Registered Veterinary Pharmacy Businesses in the Kenya Gazette

The statement of financial performance, as disclosed in Note 7 of the financial statements, reflects licenses, fees, and permits amounting to Kshs.159,881,961. Included in this amount is retail pharmacy licenses fees of Kshs.14,329,950 and retail pharmacy inspection fees of Kshs.105,000. However, there was no evidence that the list of registered retail pharmacy licenses was published in the Kenya Gazette or a newspaper of national circulation by 31st March, as required under Regulation 38(8) of the Veterinary Surgeons and Veterinary Paraprofessionals Act (Veterinary Medicines Directorate Regulations, 2015).

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

2. Idle Cash Balances Held in Bank Accounts

The statement of financial position reflects bank balance of Kshs.504,667,973 as disclosed in Note 15 to the financial statements. Included in this balance is a dollar account with a reported balance of Kshs.303,491,961, which represents an increase from the prior year's balance of Kshs.242,361,596. However, this position is contrary to Regulation 83(2)(c) of the Public Finance Management (National Government) Regulations, 2015, which requires that sound cash management practices include the avoidance of idle cash balances.

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

3. Irregular Extension of Appointment of the Acting Chief Executive Officer

The Chairperson of the Veterinary Medicines Directorate Council appointed and subsequently extended the appointment of an acting chief executive officer during the absence of a substantive chief executive officer. However, there was no evidence of a competitive recruitment or appointment process as required under Regulation 13(1) of the Veterinary Surgeons and Veterinary Paraprofessionals (Veterinary Medicines Directorate) Regulations, 2015 and circular OP/CAB.9/1A of 11 March, 2020 from the Head of Public Service on management of state corporation of paragraph F(3) that requires chairpersons of board of state corporations to fill up acting positions within six (6) months of their occurrence.

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

4. Failure to File Monthly Returns on Procurement Levy to PPRA

During the financial year under review, the Veterinary Medicines Directorate entered into contracts with various suppliers for the supply of goods and provision of services, however, the Directorate failed to deduct and remit the Public Procurement Regulatory Authority (PPRA) levy from the contract values at the time of payment. In addition, the Directorate did not submit the required monthly returns to the PPRA on deducted and remitted levies by the 20 day of the subsequent month, as required.

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

5. Delayed Approval of the Procurement Plan

Review of the procurement plan provided for audit indicates that it was prepared and submitted to the Accounting Officer on 30 September, 2025 which is after the start of the financial year contrary to Section 53(2) of Public Procurement and Asset Disposal Act, 2015 which requires that the head of a user department submit an annual procurement plan to the accounting officer before the start of the financial year, and that the plan be implemented according to its set timelines.

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

6. Lack of an Approved Budget

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.151,000,000 and actual receipts on a comparable basis of Kshs.601,291,932 resulting in over funding of a final budget of Kshs.450,291,932 or 298%. Similarly, the statement of comparison of budget and actual amounts for the year ended 30 June, 2025 reflects budgeted expenditure of Kshs.158,500,000 and actual expenditure of Kshs.115,478,891 resulting to under absorption of Kshs.43,021,109 or 27%. However, Management did not provide documentary evidence to confirm that the original and final budget for the financial year 2024/2025 was approved by the Council before submission to the Cabinet Secretary for approval, as required under Section 50(1) and (3) of the Veterinary Surgeons and Veterinary Paraprofessionals (Veterinary Medicines Directorate) Regulations, 2015. The lack of proof of approval raises concerns regarding the legitimacy of the budget process and figures, the reliability of financial planning, and compliance with governing legislation.

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

7. Unapproved Salary Structure

The Statement of Financial Performance, as disclosed in Note 8 of the financial statements, reflects employee costs amounting to Kshs.26,044,544. However, there was no evidence that the salary structure used had been approved by the Salaries and Remuneration Commission (SRC) as required by Article 230(4) of the Constitution of Kenya. Further, the employee costs included a payment of Kshs.94,333 for a domestic servant allowance to the Acting Chief Executive Officer, which was not supported by the instrument of appointment and was not subjected to Pay as You Earn (PAYE) deductions, contrary to the provisions of the Income Tax Act of Kenya is Chapter 470.

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

8. Failure to Remit Surplus Funds to the National Treasury

A review of the audited financial statements for the financial year 2023/2024 revealed that the entity reported a surplus of Kshs.63,601,464 as per the Statement of Financial Performance, however no evidence was provided to confirm that ninety percent (90%) being Kshs.57,241,318 of the surplus was remitted to the National Treasury, as required under Regulation 219(2) of the Public Finance Management (National Government) Regulations, 2015.

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

9. Absence of Designated Climate Change Coordination Unit

Discussions with the Management revealed that there was no designated unit with adequate staff and financial resources and an appointed senior officer as head of the unit to coordinate the mainstreaming of the climate change action plan and other climate change statutory functions and mandates into sectoral strategies for implementation contrary to Climate Change Act 2016 Part IV(15) (5) which states that each state department and national government public entity shall (c) designate a unit with adequate staff and financial resources and appoint a senior officer as head of the unit to coordinate the mainstreaming of the climate change action plan and other climate change statutory functions and mandates into sectoral strategies for implementation.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Non-Implementation of the Approved Internal Audit Annual Work Plan

The internal audit annual work plan and budget for the financial year 2024/2025, approved on 24 July, 2024 by the Head of Internal Audit and the Chairperson of the Audit and Risk Committee, reflected a budget of Kshs.4,535,000 comprising capital expenditure of Kshs.490,000 and recurrent expenditure of Kshs.4,045,000. The work plan provided for audits covering ICT systems, financial statements review, governance, registration and licensing, human resource management, supply chain management, compliance and surveillance, and point of entry audits at the Inland Container Depot, Jomo Kenyatta International Airport, Busia, and Mombasa Port, including other field activities. However, no internal audit reports were provided to confirm whether the audits outlined in the approved work plan had been carried out.

In the circumstances, the oversight on effectiveness of internal controls, risk management and overall governance could not be confirmed.

2. Inadequate Segregation of Duties in Key Finance and Human Resources Roles

The Veterinary Medicines Directorate Council appointed an officer to the position of Senior Internal Auditor on 27 July, 2023 through a letter referenced MLD/B1/16A/3/98 issued by the Principal Secretary, State Department for Livestock Development. This appointment was later confirmed by the Chief Executive Officer through a letter referenced MOALF&C/VMD/SIA/VOL.1/14 dated 2 August, 2023. Subsequently, on 11th February 2025, the officer was assigned additional responsibilities in human resources management and administration through a letter referenced VMD2023022, and was later redesignated as Senior Accountant effective 15th February 2025.

In the circumstances, the assignment of conflicting roles without proper authorization undermines the principle of segregation of duties weakening internal control.

3. Lack of Approved Strategic Plan and work plan

Review of the Directorate's operations established that it did not have an approved Strategic Plan or Annual Work Plan. Without these key planning documents, the Directorate lacked a structured framework for setting clear objectives, aligning activities with its mandate, guiding strategic growth, and ensuring effective monitoring and evaluation of performance. This is contrary to Section 68(2)(g) of the Public Finance Management Act, 2012, which requires Accounting Officers to prepare a strategic plan consistent with the medium-term fiscal framework and the fiscal policy objectives of the National Government.

In the circumstances, failure to develop and implement an approved Strategic Plan and Annual Work Plan compromises effective planning, performance management, and accountability in the Directorate's operations.

4. Weakness in the Accounting System

During the period under review, the Directorate operated an Enterprise Resource Planning (ERP) system- Microsoft Dynamics 365 Business Central designed to integrate key organizational processes into a centralized platform to improve efficiency, accuracy, and real-time data management. However, a review of the system established that several modules remained incomplete, and users had not received adequate training and support.

In the circumstances, Management controls on the reliability of the accounting system 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 the Management and the Directorate Council

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 Directorate'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 Council is responsible for overseeing the directorate'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 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

15 December, 2025