



COUNTY BUDGET FOCUS

January, 2023

Analysis of the Auditor General's Reports on the Financial Statements of Kitui County Executive for the FY 2018/19-2019/20

1.0 Introduction

The constitution of Kenya 2010, Article 229(5) require the auditor general to audit and report on the accounts of any entity that is funded from public funds. The audit report confirms whether or not public money has been applied lawfully and in an effective way. These audited reports are submitted to the relevant county assembly or parliament for debate and an appropriate action arising from the report is supposed to be taken. Additionally, the Public Finance Management Act (PFM) Article 116 (7) requires the administrator of funds at the county level to prepare accounts for the funds for each financial year and not later than three months after the end of each financial year, submit the financial statement relating to those accounts to the Auditor-General and present the financial statement to the county assembly. The Auditor General is required by law to produce audit report within six months after the end of each financial year. Thereafter, the Auditor General share the report with the county assemblies and is required to publish these

reports within fourteen days after submitting the report to the county assemblies.

The audit report upon submission to the county assembly is scrutinized by the county assembly's Public Account Committee (PAC) where the county public officers share insight on the audit queries. The Public Audit Act (PAA) section 50(2) requires PAC to complete scrutiny process within a span of three months upon receipt of the report. After the discussions are complete with PAC, the county shall within 3 months after the county assembly recommendations take the relevant steps to implement the recommendations.

The County Chief Officer of finance is responsible to report any suspected offences to the relevant authorities and if there are any criminal matters arising from the report, then the police, the Anti-corruption Commission (EACC), Director of Public Prosecution (DPP) and any other relevant body may take up the offences committed. Often when the audit queries are reluctantly addressed

it may lead to increasingly misuse of public resources which is not healthy for programme implementation at the county level. It is therefore prudent for citizen's, CSOs and the media to always be on the lookout whenever the PAC report have been released and published and check what issues have been resolved and what remain unresolved from the original auditor general report.

Types of Audits

Compliance audit: This is an independent assessment of whether a particular subject matter is in compliance with applicable authorities identified as criteria. The auditors, assess whether activities, financial transactions and information are, in all material respects, in compliance with the authorities which govern the audited entity. (At the Office of the Auditor-General, the financial and compliance audits are conducted simultaneously).

Procurement Audit: This is a form of compliance audit where the auditor assesses whether procurement for goods and services is done in accordance with the Public Procurement and Asset Disposal Act,2015.

Financial Audit: It involves an independent, objective evaluation of an entity's financial statements in order to give stakeholders a reasonable assurance that the financial statements are presented in accordance with the financial reporting and regulatory framework.

Performance audit: These is an independent, objective and reliable examination of whether government undertakings, systems, programmes and activities are operating in accordance with the principles of economy, efficiency and effectiveness. Performance auditing therefore seeks to provide an analysis of decisions, implementation, impact and recommendations where appropriate.

A forensic audit:This is an evaluation of an entity financial information for use as evidence in court. A forensic audit can be conducted in order to prosecute a party for fraud, embezzlement or other financial misappropriations. This involves the application of accounting methods to track and collect forensic evidence, usually for investigation and prosecution of criminal acts such as misappropriation of funds.

Special Audits: These types of audits are for "special purpose" audits, examples include environmental audits, information technology audits, procurement audits etc. These audits respond to specific requests, normally from Parliament or the County Assembly.

Overview of types of audit Opinions

Audit opinion is a very important component in the auditing process because it makes a statement about an entity's financial position. The audit report usually provides a picture of the entity's financial performance over a given period of time which is normally a 12 months period. The audit opinion is based on several variables including how available the data was made to the auditors, whether the entity had the opportunity to follow all the dues procedures and whether each of the variables considered in the audit are subjective in nature.

There are four different types of audit opinions;

1. Unqualified opinion
2. Qualified opinion
3. Disclaimer of opinion
4. Adverse opinion

Unqualified opinion -clean Report

This opinion by the auditor is considered as a report that does not have any kind of adverse comments and it does not include any disclaimers about the audit process. The auditor determines that each of the financial records provided by the entity is free from material misrepresentation and the financial reports are prepared in accordance with the applicable financial reporting framework. The opinion indicates that the auditors are satisfied with the entity financial reporting.

Qualified opinion – modified report

The auditor expresses this kind of an opinion when accounts presented has some problems but they are not widespread and the auditor is unsatisfied with the accuracy of certain expenditures. The auditor received all the information required for the process and the financial transactions were recorded which to a large extent are in agreement with the underlying records except that the auditor notes that there are some material misrepresentation or omission in the financial statement. A common trend for the auditor issuing this kind of opinion is the failure for the entity concerned to follow the Generally Accepted Accounting Principles (GAAP).

Adverse opinion – adverse report

An adverse opinion by an auditor indicates that the financial reports contain high level material misstatement or irregularities and that they have potential for fraud. This type of an opinion is a red flag. It means that the financial statements and the underlying books of accounts have widespread problems which are persistent and they require considerable intervention by the management to resolve. This kind of finding should be a concern to oversight bodies.

Disclaimer of opinion – disclaimer report

A disclaimer opinion means that the auditor has no basis to undertake the audit because the accounting records are unreliable. The financial statements exhibit serious and significant misstatements which arise from inadequate information such that the auditor general is unable to form an opinion on the entity's operations. The auditor distance themselves from providing any opinion related to the financial statement. The auditor is unable to determine whether the situation is qualified or adverse which is a serious lapse in compliance and should be a concern to oversight institutions.

Scope of audit reports

The audit reports have to be conducted in accordance with the International Standards for supreme Audit Institutions. The standards require that the audit be planned and be performed to obtain a reasonable assurance that fair presentation is achieved in the annual financial statements. The audit includes an examination on a test basis of evidence supporting the amounts and disclosures in the financial statements, assessment of the accounting principles used and an evaluation of the overall financial statement.

Significance of the audit findings

The Constitution of Kenya 2010, requires that the auditor general to regularly publish and publicize the audit reports. This reports are usually technical in nature and Civil Society organizations can play a good role of reviewing this reports to make them simpler for citizens to engagement meaningfully.

The audit finding are important as they help the county government to put in place systems that safeguard its internal operations and help the county t determine whether their mechanisms to mitigate financial risks, engage in awareness

creation for the various stakeholders to check whether resources are being used prudently. This findings help the county concerned to determine whether there are conditions dealing with irregularities, waste, inefficiency, conflict of interest and control weaknesses

This therefore form the basis of analyzing a simplified Kitui county Auditors General’s report on the financial statement for financial years 2018/2019 and 2019/2020. The analysis is for engagement with Civil Society Organizations and County Assembly watch dog committees to promote transparency and accountability in resources management.

Classification of Audit issues

Audit issues can be classified as follow;

1.0 Lack of supporting documents	<ul style="list-style-type: none"> • Failure to provide records • No documentary evidence
2 .0 Violation of financial regulations	<ul style="list-style-type: none"> • Irregular expenditure • Unbudgeted expenditure • Ineligible expenditure • Violation of public procurement regulations
3.0 Pending bills	<ul style="list-style-type: none"> • Bills not paid during the year • Failure to settle pending bills
4.0 No value for money	<ul style="list-style-type: none"> • Poor quality/harmful purchases • Nugatory expenditure
5.0 Failure to reconcile books of accounts	<ul style="list-style-type: none"> • Variance in cash and bank balances • Unexplained/unreconciled variance • Unexplained difference. accuracy of opening balance and closing cannot be confirmed
6.0 long outstanding balances	<ul style="list-style-type: none"> • Long outstanding uncleared debtors • Long outstanding bills
7.0 Others	<ul style="list-style-type: none"> • Weak internal control systems

Source: Author’s Compilation from Auditors General’s report

2.0 Overall Expenditure

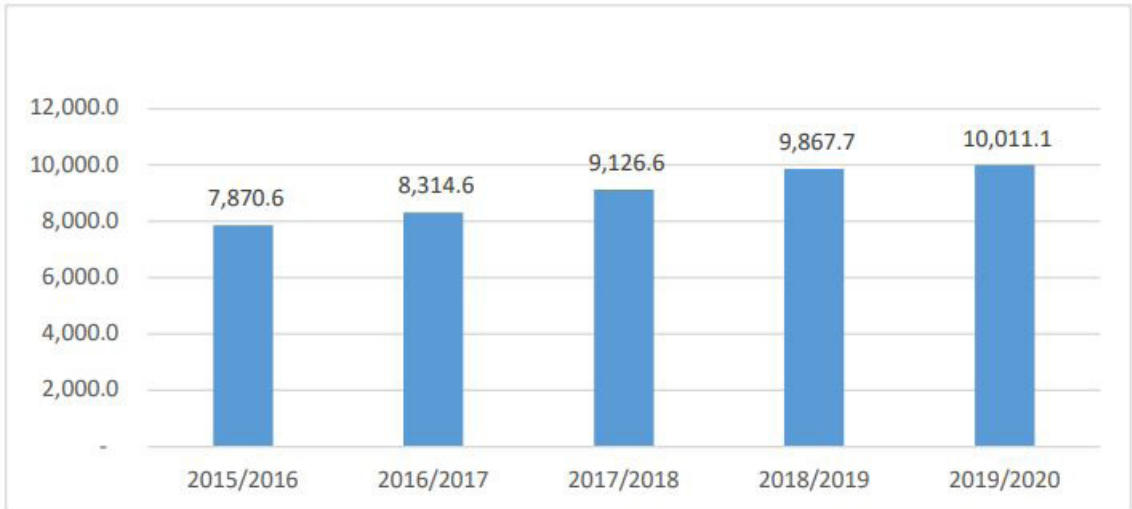
The auditor general depends on the county government overall review to be able to express whether the county followed the Public Sector Accounting Standards Board (PSASB) guidelines. Chart 1.0 shows Kitui county expenditure trends for a period of five years. Kitui county’s expenditure shows an upward trend in spending for FY 2015/2016 recording kshs7,870.6 million, FY 216/2017 recording ksh 8,314.6 million, FY 2017/2018 recorded ksh 9,126.6 million, FY2018/2019 recorded ksh 9,867.7 and FY 2019/2022 recorded ksh 10,011.1 million. Based

on this figures, it is therefore expected that the county performance should economically be more empowered with better ad improved service delivery for the residence of the county.

The Controller of budget in his report for financial year 2019/2020 point out that Kitui County Treasury should ensure timely preparation and submission of complete financial reports in line with Section 166 of PFM Act, 2012 and the COB Act, 2012. Futher, the controller of budget strengthen that the County Treasury should enhance vote book and budgetary control to ensure that expenditure is within the

approved budget so that it's in line with Regulation 31(c) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the budget be balanced (expenditure must be equal to revenue). Additionally, The County Treasury should ensure finalized but unsettled, and ongoing works/contracts are included the budget for the following years in line with Regulation 55 (2) b of the Public Finance Management (County Governments) Regulations, 2015

Chart 1.0: Trends in total expenditure, FY 2015/16-2019/20 (Ksh Millions)



Source: Office of Controller of Budget Reports

3.0 Overview of the Audit Findings

The audit findings for Kitui county for four financial years show that the audit opinion has not improved from the year 2016/17 from disclaimer position. This is attributed the auditor inability to access the necessary information and explanation on financial records from the county executive. In the financial year 2019/2020, the auditor general expresses a disclaimer opinion meaning the financial statements exhibited serious and significant misstatements which arise from inadequate information such that the auditor general is unable to form an opinion on the operations of Kitui county. Some of the reason cited for the disclaimer opinion include unsupported use of good and services and unsupported expenditure projects.

Table 1.0: Summary of audit opinion for Kitui County

Category	2016/2017	2017/2018	2018/2019	2019/2020
Opinion	Disclaimer	Qualified	Disclaimer	Disclaimer

Source: Source: Author's compilation from the Auditor General's report

3.1 Overview of the Audit Queries

Table 2.0 below summarises and maps out the classification of an audit issue to a specific audit query comparing two financial years 2018/2019 and 2019/2020. Generally, there was increase in audit issues in the financial year 2019/2020 compared to the year 2018/2019. From the summary, the query on value for money took the lead on queried issues in financial year 2019/2020 which was an increase by five times compared with FY 2018/2019. Table 2.0 also shows that queries on violation of financial regulations for the County projects are also on the increase. This should be a concern to the County Assembly’s Public Account Committee (PAC) on all the project being implemented in the county.

Table 2.0: Summary of audit queries by class and financial year

Category	2018/2019	2019/2020
Lack of supporting documents	4	7
Violation of financial regulations	8	12
Pending bills	1	1
No value for money	4	20
Failure to reconcile books of accounts	1	1
long outstanding balances	n/a	n/a
Others -Internal controls	2	1

Source: Author’s compilation from the Auditor General’s report

Classification of audit issues

Table 3.0 show a summary of classification of audit issue, specific issue from the auditor and the amount that was queried.

Table 3.0 summary of audit issues, specific issue

Classification of Audit Issues	Specific Query	Amount in Ksh.
2018/2019		
Lack of supporting documents	Unsupported receipts and payments	144,056,787
	Lack of motor vehicle records showing mechanical status – 59 vehicles	n/a
	Failure to avail bidding and feasibility survey report on the supply of stone crushing plant	85,305,490
	No documentary evidence on how the need for temporary employee was identified and how the persons to fill the posts were recruited	66,863,651

Classification of Audit Issues	Specific Query	Amount in Ksh.
2018/2019		
Violation of financial regulations	Irregular use of temporary imprest on printing, advertising and information supplies	15,098,736
	Non recovery of imprest from defaulting officers' salaries.	7,259,326
	Noncompliance in the preparation and maintenance of the fixed asset register.	n/a
	Lack of compliance during recruitment process by the county public service board	n/a
	Lack of compliance on payment toward compensation to employee	3,757,858,768
	Operating banks accounts with commercial banks	141,049,010
	Direct procurement and installation of solar powered water pumps at Kanyagi borehole water supply as opposed to competitive open tendering process	5,012,215
	Use of direct method in awarding a contract for mulinduko borehole water supply	5,517,314
Pending bills	Pending bills on supplies, road works and other construction projects	682,397,616
No value for money	Stalled projects at Kitui referral hospital	6,533,528
Failure to reconcile books of accounts	Inconsistencies in financial statement, the statement of receipts and payment for the year	n/a
	Variance between the financial statement, the statement of receipt and payment and the trial balance	128,208,026
Others -Internal controls	The county lack risk management policy, a disaster plan or a business continuity plan	n/a
2019/2020		
Lack of supporting documents	Unsupported receipts and payments	430,517,141
	Failure to provide records on two revenue streams (ballast crusher and cabro processing) and accuracy and completeness of own source of revenue cannot be confirmed	408,285,164
	Lack of supporting documents for basic wages including the authority from the county public board, appointment letters and copies of identity cards	420,068,878
	Lack of documentation of printing, advertising, information supplies and services	1,976,000

Classification of Audit Issues	Specific Query	Amount in Ksh.
2019/20		
	Unsupported social security expenditure for NSSF	4,092,473
	Lack of motor vehicle records showing mechanical status – 52 vehicles	n/a
	Lack of payroll numbers for 91 ECDE	n/a
Violation of financial regulations	Wrong classification in respect of transfer to village polytechnics as construction buildings	57,561,322
	Overbudgeting on own source of revenue collection and underutilization of funds (budgetary control and performance)	n/a
	Non- Compliance with law on development expenditure threshold	55,414,136
	Failure to establish an emergency fund resulting to incurring an expenditure on the emergency	34,801,661
	Irregular payment to council of governors reported under other operating expenses	2,500,000
	Irregular procurement of upgrading water supply system to supplier who had not attained the bidding threshold mark of 70%	49,979,575
	Non-compliance with law on fiscal responsibility on wage bill	n/a
	Non-adherence to one third basic salary rule (19 employee)	n/a
	Non- compliance with the law on ethnic composition (Out of 3,721 employee,3142 were from the dominant local community -30% of employee should be from communities other than the dominant one)	n/a
	Operating banks accounts with commercial banks	n/a
	Failure to bank revenue as of 30th June 2020	12,916,368
	Lack of county public service board and approved staff establishment	n/a
Pending bills	Pending bills for the year ending 30th June 2020	1,655,920,402
No value for money	Installation of water heating system at Kitui county referral hospital and on physical verification not working	11,936,080
	Non completion of the Construction of medical store at Kitui county referral hospital	8,749,210

Classification of Audit Issues	Specific Query	Amount in Ksh.
2019/20		
	Stalled construction of X-Ray room at Kauwi sub county hospital	2,637,670
	Stalled project at foundation level for construction of medical ward at Mwingi level IV hospital	4,003,120
	Accuracy, completeness and validity of expenditure on the construction of tuition block at KMTC Mwingi hospital	21,460,592
	Unutilized medical equipment for Kauwi sub-county hospital, katulani delivery sub-county hospital and non-delivery of laboratory equipment to Kitui County Referral Hospital	10,411,500
	Payment of improvement of National Oil-Naivas Road to the contractor even after stay orders from court on disputed piece of land where the road was to be constructed	39,296,611
	Poorly done drainage channel and development of potholes for the award of a contract for upgrading redeemed gospel-St. Philips-kiembeni-igloos slaughter road.	44,997,061
	Culvert developing huge cracks while gabions had failed in the maintenance of Inyuu – Kamaembe -Kilingie Road	22,350,383
	Risk of investment in the construction of water reservoir at Mwingi hill	8,691,050
	Poor workmanship on the contract for maintenance of Kwa kavevi-Ngengeka – Kavuta road	9,824,853
	Maintenance of AIC Mbau Thonzweni -Tumila-Ndoto Njema road (notable debris)	12,981,502
	Abandoned construction of perimeter wall and fencing at Mwangi Hospital	3,195,569
	Construction of multi-storey maternity ward at Kitui County Referral Hospital stalled	9,559,250
	Construction of amenity block at Kitui referral hospital stalled	6,533,528
	Poor workmanship in the construction of mortuary at Mwingi level IV hospital	20,508,600
	Stalled project in the construction of maternity ward at NUU-sub county hospital	5,095,090
	Stalled project in the construction of outpatient department at Zombe Health Centre	7,835,005
	Incomplete construction of mortuary building at Kitui County referral hospital	3,145,177

Classification of Audit Issues	Specific Query	Amount in Ksh.
2019/20		
Failure to reconcile books of accounts	Variance between the financial statement and IFMIS balances	37,311,403,672
Others-Internal control	Lack of risk management policy and disaster recovery plan	n/a

Source: Author's compilation from the Auditor General's report

From the above table 3:0 it is observed that the leading audit issue is no value for money for the financial year 2019/2020 with a record twenty issues flagged out by the auditor general. Violation of financial regulation recorded twelve audit issues in the same year while lack of supporting documents in the various accounting documents recorded seven audit issues. These flagged issues in the audit issues correspond with a specific amount of the query and what it shows is that the more the number of queries the more the amount of the audit queried amount. The county government should therefore work toward reduction in the number audit queries so that it improves in the opinion from the current status of disclaimer to a better audit opinion.

4.0 Recurring Issues

The Auditor – General has identified numerous issues that were recurring in the two financial years under review as follow;

- Unsupported receipts and payments:** The statement of receipts and payment for both financial years reflected a deficit. However, there were no documents to support the receipts and payments by way of counterfoils and payment vouchers. The explanation shared by the management indicated that the documents were destroyed by fire incidence in both financial years.
- Variance between the financial statement and IFMIS balances:** For both the financial years, the financial statement and the integrated financial management information system (IFMIS) presented could not be verified for the accuracy and completeness by the auditor general.
- Pending bills:** The auditor general report for the two financial years reveals that there are constant pending bills dating back to the financial year 2014/2015. Additionally, the management has failed to provide explanation for the delay in payment of the bills despite the county posting a positive cash and bank balance at the end of the financial year.
- Irregular Operation of bank accounts:** The county government operated irregular bank account with commercial banks contrary to provision of section 82(1)(b) which states that all county governments banks account except for imprest should be maintained at the Central Bank of Kenya
- Failure to comply with fiscal responsibility principle on wage bill:** Public Finance Management Act 2012 requires that payment to compensation to employee should not be more than 35% of the total revenue. Financial year 2018/2019 had approximately 42% while financial year 2019/2020 had 43%.

- **Irregular procurement process:** The auditor general notes that there is consistent failure by the county government to follow the procurement process. The county failed to follow the threshold set in the year 2018/2019 and equally failed to follow a geological and feasibility survey for the viability of a contract in the supply of a stone crushing plant in the year 2019/2020.
- **Lack of risk management policy and disaster recovery plan:** For the two financial years subjected to the auditor for audit, the county lacked the risk management or a business continuity plan to mitigate against risk. This is contrary to Public Finance Management (County Government) Regulations, 2015 which stipulates that County Government should develop risk management strategies which include fraud prevention mechanism system of risk management and internal control that builds robust business operations

5.0 Opportunity Costs

Expenditure on upgrading redeemed gospel-St. Philips-kiembeni-igloos slaughter road

In the FY 2019/2020, the executive awarded a contract for upgrading of the redeemed gospel-St. Philips-kiembeni-igloos slaughter road opposite Naivas to bitumen standards and cabro paving works at a cost of ksh 44,997,061. Audit findings revealed that potholes had developed on the section of the road at the junction adjacent to Igloos hotel and the drainage channel near Kiembeni was poorly done as there were storm water pools on the side of the road.

This amount was adequate to pay for health promotion and increase the health promotion activities in Kitui County for more than ten years. The budgeted amount for this sub programme amounted to ksh 45,489,120. Additionally, the sub -programme on health promotion required

ksh 1,807,720 in the same financial year. This means that the queried amount is enough to cater for budget under some specific sub-programme giving residence value for money.

Expenditure on the construction of outpatient department at Zombe Health Centre

In the FY 2019/2020, the auditor reported that a tender for the construction of outpatient department at Zombe Health Centre which was awarded in FY 2016/2017 had stalled at the sla level and completion rate was at 5%. The contractor was also not on site. Tender amount was ksh 7,835,005. This amount is enough to increase the number of dams and address the perennial water scarcity for domestic and agricultural production.

6.0 Key Information

The following forms some of the key information gathered from this analysis;

- The County has performed dismally over the last two years of the analysis as the financial statements exhibited serious and significant misstatements which arise from inadequate information such that the auditor general is unable to form an opinion on the entity's operations. The county executive should work towards a better audit opinion
- Most of the audit queries related the lack of supporting documents, Violation of financial regulations and no value for money which undermines lack by the county executive understanding the PFM regulations and others county government Acts on enhancing transparency and accountability in the county.
- There are a number of recurrent issues in the audit queries like failure to comply with fiscal responsibility principle on wage bill

and irregular procurement which point out to weak internal control system. The county should ensure that it has in place a risk management policy and disaster recovery plan

- There is need to have close supervision of the accounting officers in procurement and finance as most of the queries point Infrastructure, housing and urban development as well as health and sanitation department officers could not be taking their respective work seriously.

7.0 Recommendations

The following are some of the recommendations outlined out of the analysis of the financial year 2018/19 and 2019/2021

- **Unconfirmed opening receipts and payment balances:** For the two financial year of this analysis, the county reported deficits in the opening total receipts and payment and the balances were not supported with receipts from counterfoils and payment vouchers. The explanation received by the auditor indicates that documents were destroyed during a fire incident in the county registry. Having incidence of the same documents in two consecutive years shows some doubts and mischief.
- **The County Executive should have in place a Risk Management and Disaster Recovery Plan:** The Public Finance Management (County Government),2014 section 158(1) stipulates that County Governments should develop risk management and internal control that builds robust business operation. By the end of FY 2019/2020, Kitui County does not have in place a risk management policy and disaster recovery plan. Infact

failure to have one lead to construction of water reservoir at Mwingi hill at a cost of ksh 8,691,050 only to establish latter that the reservoir is constructed in a private land thus the county executive is exposed to loss of investment.

- **Compliance with procurement procedures:** The analysis of the audit queries shows that most of the cases are around compliance which lead to implementation of project with no value for money. IFMIS in the county should be strengthened which can help to deter financial malpractices in the county. This will ensure that there is inbuilt control of the county processes and can lead to reduction in cases of procurement frauds.
- **Unresolved Prior Year Audit Matter:** The auditor general notes that Kitui County has not being addressing various prior years audit issues and the management did provide any reason for the delay in resolving the prior year issues. The county executive should ensure that recurrent issues as raised by the Auditor General are addressed appropriately. Especially in areas of no value for money in order to achieve the county's development agenda and enhance service delivery. There should be proper checks and balances in the county internal control systems so as to ensure effective and efficient use of public resources
- **Improve on Internal control systems:** The county executive should enhance internal control systems to ensure that matters like lack of supporting documents and violation of financial regulations are resolved quickly and fast.
- **Disposal of grounded motor vehicles:** The auditor reports indicate that motor vehicle inherited from defunct local authorities were grounded and in deplorable state. The auditor

also indicates county Lack of motor vehicle records showing mechanical status or some fifty-nine vehicles. There is need to dispose off the unusable vehicles and maintenance of proper register of motor vehicles.

- **Reporting and accounting of audit in the Public Sector Accounting Standards Board (PSASB) guidelines:** The auditor General is supposed to ensure that the county has followed the Generally Accepted Accounting Principles (GAAP) in preparation of the financial statement. In equal measure, the county executive has a duty of ensuring that Kitui County accounting Officers prepare financial statements in the formats prescribed by section 194 of the Public Finance Management Act and the International Public Sector Accounting Standards Board and the template by the Public Sector Accounting Standards Board (PSASB) guidelines to curb cases of failure to reconcile books of accounts another financial violation.

not a good issue for the county. It is therefore important for watch dog committees in the county assembly and CSOs to exercise oversight and actions on the audit queries shared by the auditor general. Furthermore, there is need for the county executive to take action on all the prior queries so that the county can improve in getting a cleaner report.

8.0 Conclusion

The Auditor General opinion on Kitui County executive financial has not improved for the analysis of the FY 2018/2019 and FY 2019/2020. Indeed the opinion of the auditor general is disclaimer painting a picture where financial statements exhibit serious and significant misstatements arising from inadequate information on the county operations. Efficient and effective use of public resources should be adhered to by all the county departments for better service delivery to citizens. For the two years under this analysis, the county has exhibited violation of financial regulation and no value for money in audit queries which is

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Glossary

Term	Meaning
Audit Query	This is the clarification sort by the auditor general on a specific issue in order to make a conclusion during the audit process
Emphasis of the matter	This refers to a paragraph that is included by the auditor in his report to direct attention of users of financial statements to a matter that has been discussed appropriately in the financial statement (usually a disclosure)
Pending bills	These are bills which are yet to be settled by an entity during the reporting period the financial year under auditing or unsettled financial obligation that occur at the end of the financial year as a result of failure to pay for goods and services that has been properly procured
Stalled incomplete projects	A stall project is that one project that is still active but for a given reason has no actions pending or cannot move forward
Unsupported expenditure	All expenditures must be supported by adequate for example original copy of receipts, invoices or even bills
Value for money	Refers to whether something that is well worth the money spent on it.

NOTES

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