

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper laid by LOM
Tuesday
17/4/2018
Ash*



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
THE OFFICE OF DIRECTOR OF PUBLIC
PROSECUTIONS**

**FOR THE YEAR ENDED
30 JUNE 2017**



OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

ISSUED ON: SEPTEMBER 30, 2017 (UNAUDITED)

**Prepared in accordance with the Cash Basis of Accounting Method under the International Public
Sector Accounting Standards (IPSAS)**

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

Table of Content

I. KEY ODPP INFORMATION AND MANAGEMENT	I
II. COMMENTARY BY THE DIRECTOR OF PUBLIC PROSECUTIONS	XIX
III. STATEMENT OF ODPP MANAGEMENT RESPONSIBILITIES	XXXVII
IV. REPORT OF THE AUDITOR-GENERAL ON THE OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS FOR THE YEAR ENDED 30 JUNE 2017.....	XXXVIII
V. STATEMENT OF RECEIPTS AND PAYMENTS	1
VI. STATEMENT OF ASSETS AND LIABILITIES.....	2
VII. STATEMENT OF CASHFLOWS.....	3
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	4
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	5
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	6
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	7
XII. SIGNIFICANT ACCOUNTING POLICIES	8
XIII. NOTES TO THE FINANCIAL STATEMENTS	11

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017

I. KEY ODPP INFORMATION AND MANAGEMENT

(a) Background Information

The independent Office of the Director of Public Prosecutions was established following the promulgation of the Constitution of Kenya 2010. The Office was previously a department under the State Law Office, discharging responsibilities in the criminal jurisdiction for the Republic of Kenya on behalf of the Attorney General. The ODPP delinked from the State Law Office on 1st July 2011 following the appointment of a Director of Public Prosecutions under the new Constitution.

The Office of the Director of Public Prosecutions (ODPP) exercises state powers of prosecution as provided under Articles 157 and 158 of the Constitution. The Office of the Director of Public Prosecutions Act (No. 2 of 2013) was enacted to elaborate on the prosecution mandate of the ODPP.

The Constitution and the ODPP Act provide the powers, functions, accountability and reporting mechanisms for the ODPP.

Specifically, the Office;

- Decides which cases referred by the various investigative agencies should be prosecuted,
- Determines the appropriate charges to be preferred in all cases,
- Directs and advises investigative agencies at various stages during investigations,
- Prepares and presents cases in court; and
- Provides information, assistance and support to victims and prosecution witnesses.

The office is headed by the Director of Public Prosecutions, Mr. Keriako Tobiko, CBS SC who is responsible for the general policy and strategic direction of the office.

The accompanying financial statements constitute the financial statements for the Office of the Director of Public Prosecutions

The vision, mission, core values and core function of the Office of the Director of Public Prosecutions include:

1.1 Vision

A just, fair, independent and quality public prosecution services

1.2 Mission

To provide an impartial, effective and efficient prosecution service to all Kenyans.

1.3 Core Values

- Transparency

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

- Integrity
- Accountability;
- Professionalism;
- Independence; and
- Teamwork

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

I. KEY ODPD INFORMATION AND MANAGEMENT (CONTINUED)

(a) Background Information (continued)

1.4 Core Functions

The core functions of the Office of the Director of Public Prosecutions include:

- Instituting and undertaking criminal proceedings against any person before any court of law other than a court martial in respect of any offences alleged to have been committed by that person;
- To direct investigation and supervise the conduct of criminal investigations;
- To handle of matters relating to international relations including extradition and Mutual Legal Assistance (MLA);
- To advise Government Ministries, Departments and State Corporations on matters pertaining to the application and development of criminal law;
- To monitor, train, appoint, and gazette public prosecutors;
- To facilitate victims of crime and witnesses during prosecution; and
- To contribute and influence to policy, procedure and law reform

(b) Key Management

The office of the director of public Prosecutions day –to-day management is under the following key organs:

- Department of Offences against the Person;
- Department of Economic, International & Emerging Crimes;
- Department of County Affairs & Regulatory Prosecutions; and
- Department of Central Facilitation Services

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Director of Public prosecutions	Mr. Keriako Tobiko, CBS SC
2.	Secretary, Public Prosecutions	Mrs. Dorcas Oduor, MBS
3.	Deputy Director, Department of Offences against the Person	Mr. Nicholas Mutuku
4.	Deputy Director, Department of Economic, International & Emerging Crimes	Mr. Jacob Ondari
5.	Deputy Director, Department of Central Facilitation Services	Mr. Kennedy Kimuyu
6.	Principal Accountant, Head of Accounting Division	Rose Baraza
7.	Chief Finance Officer, Head of Finance	Walter Oselu

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Senior Management – Office of the Director of Public Prosecutions



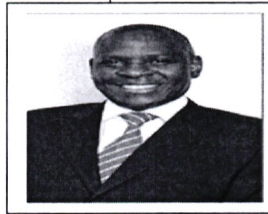
Mr, Keriako Tobiko CBS, SC
Director of Public Prosecutions



Mrs. Dorcas Oduor, MBS,
Secretary Public prosecutions
Office of the Director of Public prosecutions



Mr. Nicholas Mutuku,
DDPP, Offences Against
the Persons Department

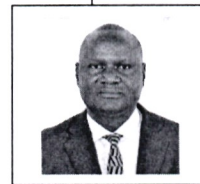


Mr. Jacob Ondari,
DDPP, Economic and
emerging crimes department



Mr. Kennedy Kimuyu,
DDCFS, Central
Facilitation Department

Divisions, Sections and Units



Mr Walter Oselu
CFO/ Head of Finance Div






Mrs Rose Baraza
Principal Accountant/Head
of Accounts Div

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
Reports and Financial Statements
For the year ended June 30, 2017

I. KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Senior Management – Office of the Director of Public Prosecutions (continued)

Head	Personal Profile
 <p data-bbox="252 880 560 931">Mr. Keriako Tobiko CBS, SC Director of Public Prosecutions</p>	<p data-bbox="671 528 1461 741">Mr. Keriako Tobiko CBS, SC is the current holder of the office and the first under the new Constitution of Kenya having being first appointed in 2005. Mr. Tobiko is an alumnus of the University of Nairobi and Cambridge University and formerly a lecturer at the University of Nairobi. He is an advocate of the High Court of Kenya.</p> <p data-bbox="671 786 1461 931">He was appointed as Director of Public Prosecutions in 2005 and Re-designated as Chief Public Prosecutor in August 2010 and later appointed under the current Constitutional dispensation to the position of DPP in June 2011</p>
 <p data-bbox="233 1296 520 1348">Mrs. Dorcas Oduor, MBS, Secretary Public prosecutions</p>	<p data-bbox="671 994 1461 1352">Mrs. Dorcas Agik Oduor is the Secretary of Public Prosecutions and Head of County Affairs and Regulatory Prosecutions at the Office of the Director of Public Prosecutions. A career Prosecution Counsel, Mrs. Oduor has previously served in the Public Prosecutions space for more than 25 years having begun her career as a State Counsel in 1991. She holds a Master Degree in International Conflict Management and an LL.B Degree from the University of Nairobi alongside a Law Diploma, from the Kenya School of Law.</p>
 <p data-bbox="217 1738 576 1821">Mr. Nicholas Mutuku, DDPP, Offences Against the Persons Department</p>	<p data-bbox="671 1435 1461 1688">Mr. Nicholas Mutuku is the Deputy Director Public Prosecutions and Head of Offences Against the Persons department at the Office of the Director of Public Prosecutions. An advocate of the High Court of Kenya, Mr. Mutuku began his career in Public Prosecutions after obtaining his LL.B Degree from the University of Nairobi and Diploma in Law from the Kenya School of Law</p> <p data-bbox="671 1733 1461 1872">He has previously served as a Senior State Counsel, Principal State Counsel, Assistant Director of Public Prosecutions and Senior Assistant Director of Public Prosecution at the State Law Office</p>

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Reports and Financial Statements

For the year ended June 30, 2017



Mr. Jacob Ondari,
DDPP, Economic and emerging
crimes department

Mr. Ondari Jacob Nyakundi is the Deputy Director Public Prosecutions and Head of County affairs and Regulatory prosecutions at the Office of the Director of Public Prosecutions. An advocate of the High Court of Kenya, Mr. Ondari began his career in Public Prosecutions after obtaining his LL.B Degree from the University of Nairobi in 1992 and Diploma in Law from the Kenya School of Law, in 1994.

He has previously served as a Senior State Counsel, Principal State Counsel, Assistant Director of Public Prosecutions and Senior Assistant Director of Public Prosecution at the State Law Office. A dedicated legal practitioner, Nyakundi has attended numerous management and leadership courses in Strategic Leadership Development; East African Prosecutors and Police Training; Gender Based Violence, Witness Protection; Counter Terrorism and Counter Piracy Training.

Mr. Ondari has been involved in resource mobilization in piracy prosecution and represented the office on complex prosecutions and appeals.



Mr. Kennedy Kimuyu,
DDCFS, Central Facilitation
Department

Kennedy Kimuyu is the Deputy Director Central Facilitation. He has a wealth of experience in the public Service having begun his career over 20 years ago as a District Human Resource Officer with the Teachers Service Commission where he worked for about 15 years.

Mr Kimuyu is responsible for providing effective leadership and coordination in the Department of Central facilitation Services which comprise of 11 support Divisions including Administration, HRD, HRM, Planning, Finance, Accounts, ICT, Audit, Communications, Supply Chain management, and the Registry.



Walter Oselu
Chief Finance Officer/ Head

Mr. Walter Oselu is the Chief Finance and Head of Finance Division at the Office of the Director of Public Prosecutions since 2014. A certified Investment and Financial Investment Analyst (CIFA) and a member of ICIFA No. 00030.

Mr. Oselu is in charge of monitoring and execution of budgets so as to ensure efficient utilisation of funds in implementing the programmes and sub-programmes within the office of the ODPP. He holds a Master's of Business Administration (Finance) and a Bachelor's degree in