

Scanned.

REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

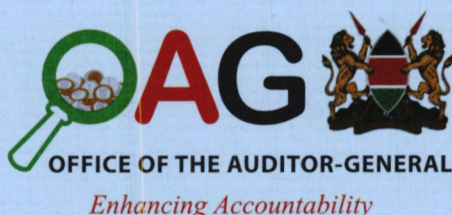
**BARINGO COUNTY LAKE BOGORIA  
COMMUNITY GRANT**

**FOR THE YEAR ENDED  
30 JUNE, 2016**

PAPERS LAID	
DATE	05/04/2022
TABLED BY	DLM
COMMITTEE	—
CLERK AT THE TABLE	MR. AMOLO



# REPUBLIC OF KENYA



Phone: +254-(20) 3214000  
Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke

HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON BARINGO COUNTY LAKE BOGORIA COMMUNITY GRANT FOR THE YEAR ENDED 30 JUNE, 2016**

---

### REPORT ON THE FINANCIAL STATEMENTS

#### **Disclaimer of Opinion**

I have audited the accompanying financial statements of Baringo County Lake Bogoria Community Grant set out on pages 1 to 3, which comprise of the statement of financial position as at 30 June, 2016, statement of receipts and payments and the statement of cash flows for the year then ended in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

I do not express an opinion on the accompanying financial statements of the Baringo County Lake Bogoria Community Grant. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

#### **Basis for Disclaimer of Opinion**

##### **1. Late Submission of Financial Statements for Audit**

The financial statements for the financial year ended 30 June, 2016 were submitted on 20 January, 2020, three years four months after the end of the fiscal year to which the accounts relate. This is contrary to Section 47(1) of the Public Audit Act, 2015, which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

The Management was therefore in breach of the Law.

##### **2. Failure to Submit Previous Years Financial Statements**

The Grant's statement of receipts and payments reflects a balance brought forward of Kshs.5,797,861 being the closing balance in the financial year 2014/2015. However, the financial statements for the year ended 30 June, 2015 and any other previous years were not submitted for audit. This is contrary to Section 167 of the Public Finance Management Act, 2012 which requires the administrator of a county public fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the fund for each financial year in a form prescribed by the Accounting Standards Board.