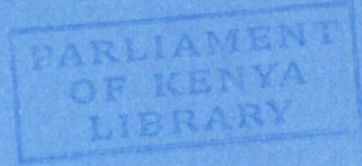


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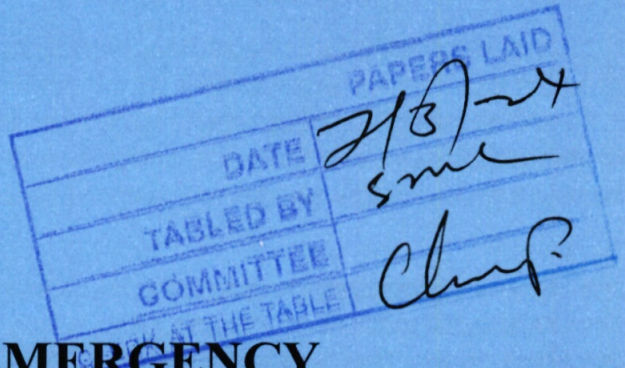
REPORT



OF

THE AUDITOR-GENERAL

ON



**KILIFI COUNTY EMERGENCY
FUND**

**FOR THE YEAR ENDED
30 JUNE, 2023**

OFFICE OF THE AUDITOR GENERAL
P.O. Box 81543, MOMBASA
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KILIFI COUNTY EMERGENCY FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2023

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

Kilifi County Emergency Fund
Annual Report and Financial Statements
For the Year ended June 30, 2023

Kilifi County Emergency Fund
Annual Report and Financial Statements
For the Year ended June 30, 2023

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1. ACRONYMS AND GLOSSARY OF TERMS

a) Acronyms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings

b) Glossary of Terms

Fiduciary Management: The key management personnel who had financial responsibility

Fund Administration committee: The fund committee responsible for the administration and management of the fund.

Key Management: The key persons directly responsible for the fund management.

2. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The Kilifi County Emergency Fund is established by and derives its authority and accountability from the Public Finance Management Act, 2012 and the Kilifi County Emergency Fund Act, 2020. The Fund is wholly owned by the County Government of Kilifi and is domiciled in Kenya.

The fund's objective is to enable payments to be made in respect of a county department/entity when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises.

b) Principal Activities

The principal activity/mission/ mandate of the Fund is to consider emergency funding requests from county departments/entities and provide funding for emergency interventions which meet the criteria set out in law.

c) Fund Administration Committee

Ref	Name	Position
1.	Hon. Yaye Shosi	County Executive Committee Member for Finance/Fund Administrator
2.	Winnie Wakati Luwali	Chief Officer for Finance
3.	Wilberforce Mwinga Katumo	Director, Budget Management
4.	Bonaventure F.M. Mwakio	Director, Accounting Services
5.	Keziah Wangui Mugambi	Director, Internal Audit Services
6.	Matano Riziki Choga	Director, Supply Chain Management Services

d) Key Management

		Name
1	Fund Manager/ Administrator	Hon. Yaye Shosi
2	Fund Accountant	Jacob Kalama Mwango

e) Fiduciary Oversight Arrangements

1	Directorate Internal Audit	Keziah Wangui	
2	Chief Finance Officer	Winnie Wakati Luwali	
3	Directorate of Budget	Willberforce Mwinga	

Registered Offices

The County Treasury,
Bofa Road
Kilifi, Kenya

Fund Contacts

P.O. Box 519 – 80108
Kilifi, Kenya.
Email: cecmfinance@kilifi.go.ke

Fund Bankers

Kenya Commercial Bank
Kilifi Branch

Independent Auditors



Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

Principal Legal Adviser

The County Attorney,
Office of the Governor,
Kilifi, Head Quarters

3. MANAGEMENT TEAM

In the 2022/2023 financial year, the day-to-day management of the Kilifi County Emergency Fund was under the following officers;

Name	Details of qualifications and experience
<p>1. Hon. Yaye Shosi</p> 	<p>Fund Administrator/CEC Member for Finance and Economic Planning</p> <p>Hon. Yaye Shosi was appointed as the CEC Member for Finance & Economic Planning on 22nd October, 2022. She became the Fund Administrator pursuant to Section 111 of the Public Finance Management Act, 2012.</p>
<p>2. Wilberforce Mwinga Katumo</p> 	<p>Director of Budget & Economic Planning</p> <p>Mr. Wilberforce Mwinga Katumo is the Director of Budget & Economic Planning for the County Government of Kilifi since 2014. He serves as a member of the County Emergency Fund Secretariat where he advises on optimal allocation of financial resources in line with policy goals and strategic priorities.</p> <p>Mr. Mwinga previously served in the Office of the Controller of Budget. He has also worked in the Ministry of Immigration and Registration of Persons as a Senior Immigration Officer. He holds a Masters of Arts in International Studies and a Bachelor of Arts in Economics both from the University of Nairobi. He is also a member of the Institute of Economic Affairs Kenya</p>
<p>3. Bonaventure F.M. Mwakio</p>	<p>Director Accounting Services</p> <p>CPA Bonaventure F.M. Mwakio was appointed acting Director Accounting Services on 11th June 2018. He serves as a member of the County Emergency Fund</p>