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OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
WITNESS PROTECTION AGENCY**

**FOR THE YEAR
ENDED 30 JUNE 2017**



WITNESS PROTECTION AGENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR

ENDED 30 JUNE 2017

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



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LIST OF ABBREVIATIONS

AG:	Attorney General
CJS:	Criminal Justice System
CRA:	Corruption Risk Assessment
EACC:	Ethics and Anti-Corruption Commission
FY:	Financial Year
GOK:	Government of Kenya
IAO:	Integrity Assurance Officers
IAS:	International Accounting Standard
IPSAS:	International Public Sector Accounting Standards
MOU:	Memorandum of Understanding
NCAJ:	National council for Administration of Justice
SRC:	Salaries and Remuneration Commission
TOR:	Terms of Reference
OAG:	Office of the Attorney General
ODPP:	Office of the Director of Public Prosecutions
PAS:	Performance Appraisal system
WPA:	Witness Protection Agency
WPP:	Witness Protection Programme



I. KEY AGENCY INFORMATION AND MANAGEMENT

a) Background information

The Agency is a statutory body established under the Witness Protection Act, Cap 79 of the Laws of Kenya, and is domiciled in Kenya.

b) Principal Activities

The mandate of the Agency, which is derived from Section 3B (1), of the Witness Protection Act Cap 79 Laws of Kenya, is to provide the framework and procedures for giving special protection on behalf of the State, to persons in possession of important information and who are facing potential risk or intimidation due to their cooperation with prosecution and other law enforcement agencies.

c) Key Management

The Agency's day-to-day management is under the following key organs:

- Office of the Chief Executive/Director
- Operations Department
- Corporate Affairs Department
- Finance and Accounts Division
- Supply Chain Management Section
- Planning, Research and Policy Division
- Human Resource Development Division
- Administration Division
- Public Relations Unit
- Legal Division
- Information Communication Technology Division
- Field Services (Operations) Division
- Psycho-social Support Services Division
- Investigating and Training Division

d) 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

1. Director/Chief Executive
2. Deputy Director Corporate Affairs
3. Chief Witness Protection Officer In Charge of Operations
4. Finance Manager

e) Fiduciary Oversight Arrangements

The Agency has in place various fiduciary oversight arrangements comprising of the Advisory Board and Management Committee and other stakeholders as follows:

1. Audit Committee of the Advisory Board
2. Finance and Administration Committee of the Advisory Board
3. Technical Committee of the Advisory Board
4. National Assembly Departmental Committee on Justice and Legal Affairs
5. Budget Implementation Committee
6. Training and Development Committee
7. Tender Committee
8. Procurement Committee
9. Disciplinary Committee
10. Resource Mobilization Committee
11. National Treasury
12. Controller of Budget
13. Auditor General



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f) Agency Headquarters

Liaison Office
P.O. Box 28801 – 00100
Milimani Law Courts 4th Floor, Room 413
Nairobi, Kenya.

g) Agency Contacts

Telephone: (254) (020) 7121337/8, 0770909207,
Hotline: (254)0711222441, 0725222442; Toll Free: 0800 720 460
E-mail: info@wpa.go.ke
Website: www.wpa.go.ke

h) Agency Bankers

- | | |
|--|---|
| 1. Central Bank of Kenya
A/C No. 1000181222
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya | 2. Kenya Commercial Bank
A/C No. 1127947893
Moi Avenue
P.O. Box 48400
GPO 00100
Nairobi, Kenya |
|--|---|

i) Independent Auditors

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

j) Principal Legal Adviser

The Attorney General
Office of the Attorney General
Sheria House
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. THE ADVISORY BOARD

Name	Designation	Date of Appointment
1. Prof. Githu Muigai	Attorney General, and Chairman of the Advisory Board	Ceased on 13 January 2017
2. Njee Muturi	Solicitor General and Chairperson	Appointed on 13 January 2017
3. Major General(Rtd) Philip Wachira Kameru	Director General, National Intelligence Service and Member	Appointed on 23 September 2014
4. Mr. Isaiah Osugo	Commissioner General of Prisons and Member	Appointed on 24 June 2010
5. Mr. Keriako Tobiko	Director of Public Prosecutions and Member	Appointed on 16 June 2011
6. Ms. Kagwiria Mbogori	Chairperson, Kenya National Commission on Human Rights and Member	Appointed on 16 April 2014
7. Mr. Henry Rotich	Cabinet Secretary, National Treasury and Member	Ceased on 13 January 2017
8. Dr. Kamau Thugge	Principal Secretary, National Treasury and Member	Appointed on 13 January 2017
9. Mrs. Anne Amadi	Chief Registrar Judiciary and Member	Appointed on 13 January 2017
10. Mr. Joseph Boinnet	Inspector General of Police and Member	Appointed on 17 March, 2015
11. Dr. Monica Juma	Principal Secretary, Ministry of Foreign Affairs and Member	Appointed on 13 January 2017
12. Mrs. Alice Ondieki	Director/Chief Executive and Secretary to the Advisory Board	Appointed on 13 January 2012

The Advisory Board consists of -Nine (9) members and the Director/Chief Executive is the Secretary.



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III. MANAGEMENT TEAM

Designation	Responsibility
1. Director/Chief Executive	Being the Chief Executive and Secretary to the Advisory Board and responsible for Corporate Affairs Department, Operations Department, Public Relations and Internal Audit Units.
2. Deputy Director Corporate Affairs	Responsible for Finance, Supply Chain Management, Human Resource Development, Administration, Planning and Research, and ICT Divisions.
3. Chief Witness Protection Officer In Charge of Operations	Responsible for Operations comprising of Field Services (Operations), Psychosocial Support Services Division, Investigating and Training Division and Legal Divisions.
4. Finance Manager	Responsible for Finance and Accounts Division.

IV. CHAIRMAN'S STATEMENT

I am delighted to acknowledge strides made by the Witness Protection Agency (WPA) in ensuring operational efficiency of the Witness Protection Programme during the 2016-2017 period. This being my first year as the new Chairperson of the Witness Protection Agency Advisory Board, I pledge to support the activities of the Agency in line with expectations of the Kenyan citizens and the mandate of the Agency.

During the financial year 2016-2017, the Agency played a critical role in ensuring that policy issues pertaining to witness protection were adequately addressed. This took cognizance of the critical role that witnesses play as vital pillars in the criminal justice system. It is important to note that any credible investigation or prosecution is mainly dependent on the quality of evidence adduced by witnesses to the crime, or about the crime. Witnesses therefore, need to always have unfailing trust in the criminal justice system, if they are to volunteer in assisting law enforcement agencies in the investigation, prosecution and, ultimately, determination of cases. I commend WPA for ensuring that such trust was upheld while at the same time promoting the rule of law.

In the past year, the Agency conformed to the provisions of the Constitution of Kenya, other legal instruments and emerging best practices in witness protection by successfully enacting the Witness Protection (Amendment) Bill, 2016. A crucial aspect of the amendments was the provision of reciprocal protection arrangements between Kenya and foreign countries which previously did not exist. The amended Act now provides the procedure through which a foreign country, International Court, or tribunal, to which Kenya is a party or has an agreement can request for admission of witnesses into Kenya's Witness Protection Programme on a reciprocal basis. The ability of the Agency to protect victims and witnesses is a fundamental issue for the effective investigation and prosecution of many types of serious crimes. It is particularly salient in the context of prosecutions of organized criminal, gang and terrorist groups, who have the means and the motivation to intimidate and harm potential witnesses in order to prevent them from cooperating with law enforcement and judicial authorities. The protection of victims and witnesses is of importance in regard to prosecution of serious violations of human rights and of international humanitarian law.



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I reckon that during the period under review, the Agency continued to foster inter-agency co-operation, partnerships and collaborative frameworks both locally and internationally. Some of the key international engagements include Agency participation in the EUROPOL International Conference and the International Criminal Court Forum in Hague, Netherlands. I also take cognizance of the finalized Memorandum of Understanding (MOU) with the Judiciary Training Institute. The MOU enabled the Agency to sensitize Magistrates and Judges on witness protection during their 2nd Annual Magistrates Colloquium.

I am aware that the Agency continued to face numerous challenges during the 2016-2017 period. Key among them was insufficient funding and capacity building. The Advisory Board will continue to engage the National Treasury as it has done before in seeking increased budgetary allocation. The Advisory Board is committed to ensuring that activities of the Agency are not grossly affected and the staff capacity and working conditions are conducive to meet the ever increasing demands for witness protection.

Effective witness protection programmes require meticulous strategic planning. I am glad to note that mechanisms have been put in place to start the process for a new Strategic Plan in view of the current one which lapses in June 2018. A participatory and inclusive process should be adopted so that views of key stakeholders and partners are incorporated. The new Strategic Plan should also capture new and emerging trends in witness protection both regionally and internationally.

On behalf of the Advisory Board, I want to congratulate the Management and staff for continuously meeting contractual obligations under the Performance Contracting Guidelines. The good performance during the year is an indication that the management and staff are committed to meeting and exceeding targets set for the year. The Advisory Board will continue to give prudent advice to the Agency so as to ensure the highest standards of good governance and promotion of the rule of law.

**Mr. Njee Muturi, CBS
SOLICITOR GENERAL AND
CHAIRMAN, WITNESS PROTECTION ADVISORY BOARD**

REPORT OF THE DIRECTOR/CHIEF EXECUTIVE

I am glad to present an outline of the performance of the Witness Protection Agency during the 2016-2017 financial year. The Agency carried out its targeted activities exemplary well and within the anticipated timelines despite numerous operational challenges. This success can also be attributed to concerted and dedicated efforts by members of staff notwithstanding the immense support from the Advisory Board.

The Witness Protection Programme (WPP) recognizes the critical role that witnesses play in supporting administration of criminal justice. Witnesses are the cornerstones of successful national and international criminal justice systems. Prosecutors and defense teams depend on witnesses who are reliable and whose testimony can be accepted as truthful, accurate and complete. When witnesses withdraw from proceedings due to intimidation or actual harm, convictions become impossible. The Agency therefore plays its role of ensuring access to justice by threatened and intimidated witnesses by offering the necessary protection. This is a sure way of safeguarding witness safety; ending impunity and enhancing the Rule of Law in Kenya.

During the 2016-2017 period, the Agency received a total of **210** new applications into the Witness Protection Programme compared to **217** during the 2015-2016 period. The total number of applications for admission to the programme fell from **217** during the previous period to **210** applications in 2016-2017. There was a decrease in the applications closed at **108** applications compared to **112** applications closed during the previous year. In total, the Agency had **139** witnesses under the WPP and **114** related persons. During the period under review, 18 cases involving witnesses who are protected were concluded and judgment compared to twelve (12) cases during the previous period. Convictions in the period under review were obtained in **5** cases compared to ten (10) cases in previous period. The convictions ranged from death sentence, life imprisonment to a number of years in prison representing a **28 %** conviction rate when compared to 83.3 % conviction rate for 2015-2016.

The Agency complied with existing laws and adherence to corruption eradication measures. A Corruption Risk Assessment (CRA) was carried out and a mitigation plan prepared. The implementation reports were submitted



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to Ethics and Anti-Corruption Commission (EACC) on quarterly and timely basis as is required. The Agency through EACC carried out a week-long training for two (2) Integrity Assurance Officers (IAO) on integrity matters.

During the 2016-2017 period, the Agency conducted capacity building for complaints-handling officers and staff in addition to creating awareness on the existence of complaints-handling mechanisms. Complaints received were resolved using guidelines prescribed by Commission on Administrative Justice (CAJ).

Competency and staff development remained a key aspect during the 2016-2017 period. A systematic enhancement of skills and proficiencies was implemented in order to address career progression of individual employees and improve institutional performance. There was continued implementation of Performance Appraisal System (PAS), skills inventory and training needs for staff. The Agency recruited 4 officers in the Operations Department to enhance capacity within the Department. The Agency staff of 65 is still way below the approved establishment of 296 employees (40 Operations and 25 Corporate Affairs). A process of job evaluation at the Agency was also initiated in conjunction with the Salaries & Remuneration Commission (SRC). The exercise ensured that employee skills were matched with their competencies and we hope appropriate remuneration will be determined for each job.

The Agency undertook sensitization and awareness outreach campaigns with other NCAJ partners and stakeholders in the criminal justice system. The forums acted as a platform for the Agency to engage key players in the criminal and justice sector on its mandate and functions in addition to understanding the operationalization of the Rules of Court.

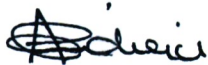
As a result of the sensitization forums carried out during the period under review, the Courts and other Criminal justice system stakeholders gained knowledge of the role of the Agency in protecting witnesses and contribution in the administration of justice. Consequent to this outreach and sensitization, there was a marked increase in the referrals for witness protection and, more significantly, a reduction in the duration it took the Court to issue witness protection orders.

The Agency with support and advice from The Witness Protection Advisory

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Board, will endeavour to achieve targets set during the next financial year in line with its mandate.

Thank You



Alice Ondieki (Mrs.)
DIRECTOR/CHIEF EXECUTIVE



V. CORPORATE GOVERNANCE STATEMENT

The Advisory Board and the Management of Kenya's Witness Protection Agency are committed to the highest level of corporate governance by upholding integrity, accountability, professionalism, respect for diversity and operating lawfully within the provisions of the Constitutions, Public Finance Management Act 2012 and other legislations. The Advisory Board has set transparent and clear policies, procedures, structures and systems which achieve effective, prudent, and consistent oversight in the management of the Agency's operations. This enhances risk management, internal controls, costs and operational effectiveness in line with the Vision, Mission and Strategic Plan.

a) Witness Protection Advisory Board Composition

The Witness Protection Advisory Board is established as an unincorporated body under Section 3P of the Witness Protection Act, 2006 and consists of;

- i. the Cabinet Secretary responsible for matters relating to witness protection as chairman;
- ii. the Cabinet Secretary responsible for matters relating to Justice;
- iii. the Cabinet Secretary responsible for matters relating to Finance;
- iv. the Director-General, National Intelligence Service;
- v. the Inspector General of Police;
- vi. the Commissioner General of Prisons;
- vii. the Director of Public Prosecutions; and
- viii. the Chairperson of the Kenya National Commission on Human Rights.
- ix. The Director of the Agency is the Secretary of the Advisory Board.

b) Advisory Board Committees

The Advisory Board has delegated its authority to the standing Board Committees to enable it effectively carry out its mandate. The Committees are appointed by the Witness Protection Advisory Board in accordance with

the requirement of Section 3 (Q) 2 of the Witness Protection Act. Each Board Committee has its own Terms of Reference setting forth the purposes, goals and responsibilities of the Committee, procedures for committee member appointment and removal, committee structure, operations and it's reporting to the Board. During the period under review, the Board Committee membership continued as constituted by resolution of the Advisory Board on 22 November 2011.

The Committees of the Advisory Board are as follows:

(i) Technical Committee

The Committee acts in accordance to Section 3 and 4 of the Witness Protection Act. The Committee further performs such other duties as may be assigned to it from time to time by the Advisory Board. The delegated role of the Committee is to:

1. To advice on provisions of continued evaluation processes and conduct technical training for all Witness Protection Staff.
2. To advice on the acquisition, distribution, training and usage of fire-arms and ammunitions.
3. To advice on the set up and management of armory.
4. To advise on the purchase of specialized equipment for WPA.
5. To advice on the designs of technical training of protection officers.
6. To advice on the security measures to be put on the specialized equipment, buildings, safe houses and offices.
7. To advice on design of security measures for the Agency and programme.
8. To oversee that Technical Surveillance Methods and Technical Surveillance counter measures are adhered to.
9. To consider such technical matters as may be referred to it by the Advisory Board.
10. To review the Terms of Reference of the Committee on an annual basis and if required make recommendations to Advisory Board.



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Committee meets at least four (4) times a year or at such other times as the Chairman of the Committee shall require.

During the period under review the Members of the Committee were:

1. Inspector General of Police
2. Commissioner General of Prisons
3. Director General, National Intelligence Service
4. Chairperson, Kenya National Commission on Human Rights

(ii) Audit Committee

The Committee acts in accordance to Section 3 (K) of the Witness Protection Act. The Committee shall further perform such duties as may be assigned to it from time to time by the Advisory Board.

The delegated role of the Committee is to assist the Board in the oversight of:

1. Developing and implementing measures that will enhance internal controls in order to improve efficiency, transparency and accountability.
2. Review and approval of the Audit Charter where applicable and the internal audit Annual Work plans.
3. Review of audit issues raised by both internal and external auditors.
4. Evaluating adequacy of management procedures with regard to issues relating to risk management, control and governance.
5. Fostering an effective Internal Audit function.
6. Ensuring an efficient and effective control systems are in place.

Monitoring of compliance by the Agency with the stipulated financial laws, regulations, instructions, and accounting procedures.

8. Initiating special audit/investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency.

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9. Review of audit findings and recommendations and propose corrective and preventive action where necessary.
10. Consideration of audit matters referred to the committee by the Advisory Board.
11. Reviewing the terms of reference of the Committee in an annual basis and if required make recommendations to Advisory Board.

The Committee meets at least four times a year or at such other times as the Chairman of the Committee shall require.

During the period under review the Members of the Committee were:

1. Chairperson, Kenya National Commission on Human Rights
2. Inspector General of Police
3. Commissioner General of Prisons
4. Director of Public Prosecutions

The Committee had only one meeting during the year as the National Security Council is yet to reconstitute the Committee in line with the Audit Committee Guidelines for National Government.

(iii) Finance and Administration Committee

The Committee shall act under general direction of the Advisory Board, to review financial and administration affairs of the Witness Protection Agency and their implementation to the Advisory Board. The Committee shall further perform such duties as may be assigned to it from time to time by the Advisory Board. The terms of reference of the Committee are:

1. To oversee, on behalf of the Advisory Board, financial affairs of the Advisory Board including its resources.
2. The Committee shall examine and make recommendations to the Advisory Board on the annual work plan.
3. The Committee shall examine and make recommendations to the Advisory board on the draft budget for the ensuring year and its resources.



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4. The committee shall examine the operation on the budget for the current year and advise the Advisory board, as appropriate, on its expenditure trends.
5. To review and make recommendations the Agency's periodical and annual financial statements and make recommendations as necessary.
6. To ensure that the assets of the Agency are prudently managed and properly recorded.
7. To oversee the strategic planning of the Agency's Finances in line with the Agency's strategic plan for both short and long term.
8. To advise and draw to the attention of the Advisory Board in relation to matters or questions which arise in the area of Administration and Finance.
9. In exceptional circumstances, when matters arise over the propriety with which Advisory Board is conducting its business, to bring those matters to the attention of the Audit Committee of the Agency's and/or its legal advisors.
10. To liaise with other committees of Advisory Board as required and where appropriate advise Advisory Board, the Audit Committee and other Committees of the Agency as appropriate.
11. To review risks that may arise and where necessary set out a plan to address, reduce or eliminate these risks where possible.
12. To monitor the managements' strategy toward ensuring efficiency and integrity of the Agency's procurement systems.
13. The committee shall advise the Advisory Board, on staff matters, administrative Matters, staff training, promotions and such other matters as the Advisory Board may refer to it from time to time.
14. To review the Terms of Reference of the Committee on an annual basis and if required make recommendations to Advisory Board.

The Committee meets at least four times a year or at such other times as the Chairman of the Committee shall require. During the period under review the Members of the Committee were:

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1. Cabinet Secretary, National Treasury
2. Director General, National Intelligence Service
3. Director of Public Prosecutions

c) Advisory Board Attendance

During the Financial Year 2016-2017 three (3) Advisory Board, two (2) Special Board meetings and one (1) Special Audit Committee meeting were held. Attendance to the meetings by individual members during the period under review is as indicated in the table below:

Board Member	Main Board Meetings		**Committee Meetings	
	Held	Attended	Held	Attended
Hon. Prof. Githu Muigai	3	1	None	N/A
Mr. Njee Muturi	2	0	None	
Mr. Isaiah Osugo	5	3	1	1
Mr. Keriako Tobiko	5	0	1	1
Ms. Kagwiria Mbogori	5	3	1	1
Mr. Henry Rotich	5	3	None	N/A
Mr. Joseph K. Boinnet	5	1	1	1
Major General (Rtd) Philip Wachira Kameron	5	3	None	N/A
Dr. Monica Juma	2	1	None	
Mrs. Anne Amadi	2	1	None	

**** In view of the high level representation at the Advisory Board most of the Agenda for the various committees were dealt with at the main board meetings.**

d) Statement of Compliance

As a State Agency, the Agency's activities and operations are legally guided by the Constitution of Kenya – 2010 and the provisions of the Witness Protection Act – Chapter 79 of the Laws of Kenya and by the principles of good corporate governance, all of which it is committed to. The Advisory Board continues to abide by its Charter, the internal codes of conduct, the



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Agency's statutory mandate and the Terms of Reference of Board Committees.

The Agency continues to comply with all the statutory requirements relevant to its operation as a body corporate and complies with relevant Government Circulars as issued from time to time.

e) Board Oversight

The principal function of the Advisory Board is to advise the Agency generally on the exercise of its powers and the performance of its functions under the Act and in particular:

- a. Advise on the formulation of witness protection policies in accordance with the current law and international best practices;
- b. Have general oversight on the administration of the Agency;
- c. Approve the budgetary estimates of the Agency; and
- d. Perform any other functions as may be conferred by the Act or any other law

The Director/ Chief Executive of the Agency is responsible for carrying out the policy decisions of the Agency, its day to day administration and management and control of other staff of the Agency.

The Director/Chief Executive ensures that, in conducting its affairs, the Agency is guided by the Laws of Kenya and international best practices which shall include, but not be limited to, the development and implementation of information security measures, technical and administrative competence, and the principles of impartiality, confidentiality, objectivity and integrity and perform other functions as may be assigned by the Board.

The Advisory Board recognises and honours its responsibility to its key stakeholder, the Government of Kenya, by ensuring that it meets its undertaking under the Performance Contract. In this case Board Members are fully aware of their responsibility to discharge

their function in good faith, with prudence, diligence and due care. The performance contract for the period ending 30th June 2016 was duly

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executed, monitored and evaluated during the period under review.

f) Board Remuneration

The Advisory Board is remunerated in accordance with the approved Terms and Conditions of Service prescribed under Government Circular Number OP/CAB.2/12A (9) of 29th August 2003 as adopted by the Advisory Board in its second meeting held on 18 April 2011.



VI. MANAGEMENT DISCUSSION AND ANALYSIS

The Agency is mandated to provide special protection on behalf of the State to persons in possession of important information and who are facing potential risk or intimidation due to their cooperation with prosecution and law enforcement agencies. The Agency has a Strategic Plan (2013-18) that provides a road map on key strategies that will support the realization of the planned targets. It aligns the Agency's mandate, strategies, vision and mission with Kenya's development agenda while ensuring that ultimately, the programme and activities therein contribute to realization of the Agency's vision. The Plan envisages growth in demand for Witness Protection Programme in tandem with Kenya's social growth of access to justice.

During the period under review, the total witnesses in the Programme for the period was 139 with 64 being offered safe house protection and 75 in court protection, time taken to process witness applications into admissions reduced to 15 days, satisfaction level of the witnesses in the programme was 78%, there were no witness harmed while in the programme, time taken for resettlement and re-integration of witness after final testimony reduced from 30 days to 25 days, the average time in the programme is 120 days with 100% success rate of resettlement and re-integration of witnesses.

During the period under review the Agency experienced several challenges including: inadequate budgetary allocation; slow pace of trials contributes to the overstay of witnesses in the Programme; inadequate staff which affects the delivery of the set targets; inadequate public awareness of WPA and WPP; inadequate local, regional and international cooperation and collaboration strategies; weak legal and institutional framework to deliver Witness Protection Programme; weak and inadequate organizational capacity and other support services; and lack of adequate automation (ICT). Further, the Agency has only two regional offices, this is inadequate given the geographical spread of the Agency's jurisdiction in the Country.

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The Agency received a total of Ksh388,440,000 in Exchequer Releases compared to Ksh369,700,000 in the FY2015/16. The total expenditure for the year was Ksh395,173,821 and Ksh379,824,839 on accrual and cash basis respectively compared to Ksh370,617,566 and Ksh369,340,001 in the previous financial year 2015/16.

The major services/outputs provided in the FY 2016/17 included: admission of threatened witnesses; maintenance and management of witnesses; facilitating witness testimony in courts of law and resettlement and re-integration of witnesses. The Agency expects to successfully manage an average of 60 witnesses and 185 related persons in the Witness Protection Programme during the FY 2017/18. This totals to 240 clients to be managed in the course of the coming year.

**VII. CORPORATE SOCIAL RESPONSIBILITY
STATEMENT/SUSTAINABILITY REPORTING**

The Agency is committed to promoting the welfare of the Society despite the covert nature of its operations. Besides ensuring that they provide an enabling environment to the citizens by ensuring the safety of Witnesses and their dependants, the Agency engaged in a tree planting exercise to promote environmental sustainability. The Agency during the period under review participated in the planting of trees at the Nairobi National Park and donated Ksh 100,000 towards the maintenance of the same.



VIII. REPORT OF THE MANAGEMENT

The management presents the report together with the audited financial statements for the year ended 30th June 2017, which show the state of affairs of the Agency.

Principal activities

The mandate of the Agency, which is derived from Section 3B (1) of the Witness Protection Act Cap 79 Laws of Kenya, is to provide the framework and procedures for giving special protection on behalf of the State, to persons in possession of important information and who are facing potential risk or intimidation due to their cooperation with prosecution and other law enforcement agencies.

Results

The results of the Agency for the year ended June 30, 2017 are set out on page 27.

Advisory Board Members

The members of the Advisory Board who held office during the year are set out on page 7.

Auditors

The Auditor of the Agency for the year ended is the Auditor General in line with the Public Audit Act, 2015 and the Witness Protection Act, 2006. The Auditor of the Agency continues to be the Auditor General.

On Behalf of the Agency

Alice Ondieki (Mrs.)
DIRECTOR/CHIEF EXECUTIVE

IX. STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

The Witness Protection Act requires the management to cause to be prepared financial statements for each financial year that give a true and fair view of the state of affairs of the Agency as at the end of the financial year and of its operating results for that year. The management is also responsible for keeping proper accounting records, which disclose, with reasonable accuracy, the financial position of the Agency in addition to safeguarding the assets of the Agency.

The management accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), Public Finance Management Act, 2012, Witness Protection Act, Cap 79 of the Laws of Kenya, Public Sector Accounting Standards Board Guidelines and the requirements of the Public Audit Act, 2003. The Agency is of the opinion that the financial statements give a true and fair view of the state of transactions during the financial year ended June 30, 2017 and of its financial position as at that date. The Management further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the Agency's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Management to indicate that it will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Agency's financial statements were signed on its behalf by the Director/Chief Executive on 16/01/2018:



Alice Ondieki (Mrs.)
DIRECTOR/CHIEF EXECUTIVE

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON WITNESS PROTECTION AGENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Witness Protection Agency set out on pages 27 to 51, which comprise the statement of financial position as at 30 June 2017, 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, the financial statements present fairly, in all material respects, the financial position of Witness Protection Agency as at 30 June 2017, 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 comply with Witness Protection Agency Act, 2009.

Further, as required by article 229(6) of the Constitution, based on procedures performed, nothing has come to my attention to cause me to believe that public money has been applied lawfully and in an effective way.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Witness Protection Agency in accordance with ISSAI 30 on 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 opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in the audit of financial statements of the current year. There were no key audit matters to report in the year under review.

Report of the Auditor-General on the Financial Statements of Witness Protection Agency for the year ended 30 June 2017

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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 such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Agency's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to liquidate the Agency or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the Agency's financial reporting process

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. 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.

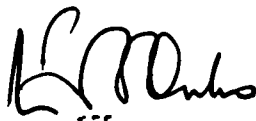
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Agency's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Agency's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Agency in order to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary for the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

26 February 2018



**XI. STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30TH JUNE 2017**

	Note	2016-2017 Ksh	2015-2016 Ksh
Revenue from non-exchange transactions			
Transfers from other governments – gifts and services-in-kind	3	374,646,676	369,687,096
Other income	4	<u>601,496</u>	<u>69,190</u>
Total revenue		<u>375,248,172</u>	<u>369,756,286</u>
Expenses			
Employee costs	5	199,610,868	190,003,537
Depreciation and amortization expense	6	28,351,030	26,381,312
Repairs and maintenance	7	5,826,905	5,286,742
General expenses	8	52,504,836	54,521,609
Witness Related expenses	9	106,321,875	92,339,870
Advisory Board expenses	10	1,956,811	2,084,495
Other payments to Consolidated Fund	4	<u>601,496</u>	=
Total expenses		395,173,821	370,617,566
Gain on disposal	17	=	<u>936,570</u>
Surplus/(Deficit) before tax		<u>(19,925,649)</u>	<u>75,290</u>

The deficit is not as a result of losses in operations, it relates to:

- a) Depreciation of Ksh 28,351,030 recognized on non-cash basis and additions to property, plant and equipment of Ksh 8,425,378 on cash basis and recognized as revenue.

The notes set out on pages 34 to 50 form an integral part of the Financial Statements.




**WITNESS PROTECTION AGENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017**

**XII. STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2017**

	Note	2016-2017 Ksh	2015-2016 Ksh
Assets			
Current assets			
Cash and cash equivalents	11	22,977,827	23,064,608
Receivables from non-exchange transactions	12	<u>12,425,190</u>	<u>23,292,764</u>
		<u>35,403,017</u>	<u>46,357,372</u>
Non-current assets			
Work in Progress- Assets	19	2,632,137	-
Property, plant and equipment	13	<u>66,941,524</u>	<u>76,757,581</u>
		<u>69,573,661</u>	<u>76,757,581</u>
Total assets		<u>104,976,678</u>	<u>123,114,953</u>
Liabilities			
Current liabilities			
Trade and other payables	14	7,470,261	12,794,119
Deferred income	15	27,932,755	28,986,586
Total liabilities		<u>35,403,016</u>	<u>41,780,705</u>
Net assets		<u>69,573,662</u>	<u>81,334,248</u>
Reserves		32,332,350	32,332,350
Accumulated (deficit)/surplus		(4,333,513)	12,959,999
Revaluation Reserve	18	<u>41,574,825</u>	<u>36,041,899</u>
Total net assets and liabilities		<u>69,573,662</u>	<u>81,334,248</u>

The financial statements on pages 27 to 50 were signed on behalf of the Agency by:


Alice Ondieki (Mrs.)
**DIRECTOR/CHIEF
EXECUTIVE**

Date 16.01.18


K. A. Tanui
**DEPUTY DIRECTOR
CORPORATE AFFAIRS**

Date 16.01.2018


John Mwangi
FINANCE MANAGER

ICPAK NO: 4743
Date 16-01-2018



**XIII. STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 30 JUNE 2017**

	Revaluation Reserve Ksh	Contributed Capital Ksh	Accumulated surplus/Deficit Ksh	Total Ksh
Balance as at 1 July 2015		32,332,350	11,415,522	43,747,872
Surplus for the period		-	75,290	75,290
Prior year Adjustment- depreciation after reclassification of equipment			1,469,187	1,469,187
Revaluation gain on Motor Vehicles	36,041,899	-	-	36,041,899
Balance as at 30 June 2016	<u>36,041,899</u>	<u>32,332,350</u>	<u>12,959,999</u>	<u>81,334,248</u>
Balance as at 1 July 2016	36,041,899	32,332,350	12,959,999	81,334,248
Surplus/ (Deficit) for the period			(19,925,649)	(19,925,649)
Prior Year Adjustment- ERP Software			2,632,137	2,632,137
Revaluation gain on computers	5,532,926	-	-	5,532,926
Balance as at 30 June 2017	<u>41,574,825</u>	<u>32,332,350</u>	<u>(4,333,513)</u>	<u>69,573,662</u>

Note:

a) Contributed Capital

This represents capital transfer of Property, plant and equipment from the Office of the Attorney General (State Law Office).

b) Revaluation Reserve

This is represents gain on revaluation of Motor Vehicles and Computers.



WITNESS PROTECTION AGENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

XIV. STATEMENT OF CASHFLOW
FOR THE YEAR ENDED 30 JUNE 2017

	Note	2016-2017 Ksh	2015-2016 Ksh
Cash flows from operating activities			
Receipts			
Imprest refunds		388,771	44,696
Government grants and subsidies	3	388,440,000	369,700,000
Trade Receivables- Reversal/Exchequer receivable			1,606,250
Motor Vehicle Compensation from Insurance		-	4,576,667
Other income, rentals and agency fees	4	601,496	69,190
Total Receipts		389,430,267	375,996,803
Payments			
Compensation of employees		196,603,770	182,251,646
Goods and services		166,694,463	148,661,916
Rent paid		13,216,768	13,212,480
Payment to exchequer on Motor Vehicle Insurance Compensation		-	4,576,667
Total Payments		(376,515,001)	(348,702,709)
Net cash flows from operating activities	16	12,915,266	27,294,094
Cash flows from investing activities			
Purchase of property, plant, equipment	13	(13,002,045)	(12,595,090)
Net cash flows used in investing activities		(13,002,045)	(12,595,090)
Cash flows from financing activities			
Refund to Exchequer		-	(6,287,355)
Other payments- Gratuity paid		-	(3,093,641)
Net cash flows used in financing activities		-	(9,380,996)
Net increase/(decrease) in cash and cash equivalents		(86,779)	5,318,008
Cash and cash equivalents at 1 July 2016	11	23,064,608	17,746,600
Cash and cash equivalents at 30th June 2017	11	<u>22,977,827</u>	<u>23,064,608</u>



**XV. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE PERIOD ENDED 30 JUNE 2017**

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	%	Note
	2016-2017	2016-2017	2016-2017	2016-2017	2016-2017		
Revenue	Ksh	Ksh	Ksh	Ksh	Ksh		
Exchequer release	379,542,900	8,897,100	388,440,000	388,440,000	0		
Deferred grants	28,986,586	-10,270,489	18,716,097	16,398,928	2,317,169	12	a
Other Income (Interest Income/Sale of Tender)		0	0	601,496	-601,496	0	
Total income	408,529,486	-1,373,389	407,156,097	405,440,424	1,715,673		
Expenses							
Basic salaries-permanent	159,200,550	-370,695	158,829,855	158,208,208	621,647	0	
Employer contribution	9,200,000	4,670,695	13,870,695	13,113,871	756,824	5	
Utilities Supplies and Services	1,640,160		1,640,160	875,952	764,208	47	b
Communication Supplies and services	6,586,355		6,586,355	5,032,030	1,554,325	24	c
Domestic Travel and Subsistence	7,579,768		7,579,768	6,503,365	1,076,403	14	d
Foreign Travel and subsistence	1,922,756		1,922,756	888,158	1,034,598	54	e
Printing Advertising and information	1,643,778		1,643,778	1,521,938	121,840	7	
Rentals of produced good	15,760,540		15,760,540	13,207,720	2,552,820	16	f
Training Expenses	7,470,660		7,470,660	7,644,049	(173,389)	-2	
Hospitality Supplies and services	12,597,797		12,597,797	12,159,981	437,816	3	
Insurance cost	26,131,147		26,131,147	20,680,507	5,450,640	21	g
Specialized Materials and Supplies	3,780,028		3,780,028	3,315,982	464,046	12	h
Office and General Supplies and Services	4,415,429		4,415,429	3,074,239	1,341,190	30	i
Fuel Oil and Lubricants	5,719,961		5,719,961	4,243,694	1,476,267	26	j
Other Operating Expenses	117,661,082		117,661,082	109,817,966	7,843,116	7	
Routine maintenance - Vehicles	6,405,900		6,405,900	5,347,376	1,058,524	17	k
Routine maintenance- Other Assets	1,352,604		1,352,604	479,529	873,075	65	l
Government pension and gratuity	3,118,333		3,118,333	2,948,120	170,213	5	
Purchase of vehicles and Other Transport Equipment		4,597,100	4,597,100	4,576,667	20,433	0	
Purchase of Furniture and General Equipment	6,072,149		6,072,149	5,583,991	488,158	8	
Other payments to Consolidated Fund			0	601,496	-601,496		
Total expenditure	398,258,997	8,897,100	407,757,593	379,824,839	27,932,754		
Surplus for the period	10,270,489	-10,270,489	0	25,615,585			



Budget Notes

1. Explanations of Differences between Actual and Budgeted Amounts

- a) The under expenditure variance in deferred grants of 2% was due to refunded imprests of Ksh388,771 and deposits held by suppliers of Ksh1,928,398.
- b) The under expenditure variance of 47% in utilities supplies was due to repairs in electric faults that led to savings in the power bills during the year.
- c) The under expenditure variance of 24% in communication supplies was due to non-responsiveness in procurement of wide area network connections for the regions.
- d) The under expenditure variance 14% on domestic travel was due to austerity measures in quarter four that led to some activities not being carried out.
- e) The under expenditure variance 54% on foreign travel was due to the inadequacy of the budget line to accommodate costs of a foreign itinerary.
- f) The under expenditure variance 16% on rentals was due to non-acquisition of extra office space for covert front companies owing to inadequate human capacity.
- g) The under expenditure variance of 21% on insurance costs was due to projected medical costs of staff being lower than actual giving rise to savings. This was partially due to recruitment process for staff replacements.
- h) The under expenditure variance of 12% on specialized materials was due to non-responsiveness in procurement.
- i) The under expenditure variance of 30% in office general supplies was due to favorable price variance between projected and realized leading to savings.
- j) The under expenditure variance of 26% on fuel and lubricants was due to fleet idle time in the garage and late replacement of accident motor vehicle.
- k) The under expenditure variance of 17% on routine maintenance of motor vehicle was due to lower prices realized than projected in the budget.
- l) The under expenditure variance of 65% on routine maintenance of assets was due to non-responsiveness in procurement of a service provider to service the office equipment.



2. Explanations of changes between original and final budget

The adjustments of Ksh10,270,489 represents unspent exchequer in the FY 2015/2016 which was paid back to the Consolidated Fund. While the adjustment of Ksh8,897,100 was due to additions in budget estimates during supplementary estimates II relating personnel emoluments of Ksh4,300,000 and voting back of Motor Vehicle insurance compensation of Ksh4,597,100.

3. Explanations for differences due to accounting base

An amount of Ksh25,615,585 represents unutilized Exchequer for the FY 2016-2017 which is composed of Ksh15,118,793 to be refunded to the Consolidated Fund and Ksh10,496,792 in prepayments and debtors. An amount of Ksh27,932,754 represents total deferred income for the FY2016/2017 which constitutes of; Ksh25,615,585 out of the current year Exchequers; and Ksh2,317,169 unutilized deferred grants brought forward in the FY2015/16.

The budget being on cash basis and financial statements on accrual basis give rise to difference between total expenditure as reported in the statement of comparison of budgets of Ksh379,824,839 and financial performance of Ksh395,173,821 a variance of Ksh15,384,982 accounted for as follows:

	Ksh
Depreciations and amortization expense	28,351,030
Less: Additions to Property, Plant and equipment	13,002,045
Difference	15,348,985



XVI. NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The Agency is a statutory body established under the Witness Protection Act, Cap 79 of the Laws of Kenya, and is domiciled in Kenya. The mandate of the Agency, which is derived from Section 3B (1), of the Witness Protection Act Cap 79 Laws of Kenya, is to provide the framework and procedures for giving special protection on behalf of the State, to persons in possession of important information and who are facing potential risk or intimidation due to their cooperation with prosecution and other law enforcement agencies.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The Agency's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Agency. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

3. ADOPTION OF NEW AND REVISED STANDARDS

i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2017

Standard	Impact
IPSAS 33: First time adoption of Accrual Basis IPSAS	(Effective for annual periods beginning on or January 1, 2017) In January 2015, the IPSASB published IPSAS 33, First-time Adoption of Accrual Basis IPSASs. IPSAS 33 grants transitional exemptions to entities adopting accrual basis IPSASs for the first time, providing a major tool to help entities along their journey to implement IPSASs. It allows first-time adopters three years to recognize specified assets and liabilities. This provision allows sufficient time to develop reliable models for recognizing and measuring assets and liabilities during the transition period.



Standard	Impact
	<p>The Agency adopted IPSAS in the year ended 30 June 2014 and therefore provisions of first time adoption of accrual basis does not apply to the Agency.</p>
IPSAS 34: Separate Financial Statements	<p>(Effective for annual periods beginning on or January 1, 2017)</p> <p>In January 2015, the IPSASB published IPSAS 34, Separate Financial Statements. IPSAS 34 prescribes the accounting and disclosure requirements for investments in controlled entities, joint ventures and associates when an entity prepares separate financial statements. The Agency does not have any subsidiaries, joint ventures or investments and therefore the standard does not apply.</p>
IPSAS 35: Consolidated Financial Statements	<p>(Effective for annual periods beginning on or January 1, 2017)</p> <p>In January 2015, the IPSASB published IPSAS 35, Consolidated Financial Statements. IPSAS 35 establishes principles for the preparation and disclosure of consolidated financial statements when an entity controls one or more entities. It requires an entity that controls one or more other entities to assess control over those entities based on the following:</p> <ul style="list-style-type: none">- Its power over the other entity- Its exposure or rights to variable benefits from involvement with the other entity- Its ability to control the nature, timing and amount of benefits from the other entity. <p>Once control is assessed the controlling entity is supposed to prepare consolidated financial statements unless it meets all the criteria under section 5 of IPSAS 35.</p> <p>The Agency does not have any subsidiaries, joint ventures or investments and therefore the standard does not apply.</p>
IPSAS 36: Investments in Associates and Joint Ventures	<p>(Effective for annual periods beginning on or January 1, 2017)</p> <p>In January 2015, the IPSASB published IPSAS 36, Investments in Associates and Joint Ventures. The Standard prescribes for the accounting for investments in associates and joint ventures and to set out requirements for the application of the equity method when accounting for investments in associates and joint ventures. The standard shall be applied by all entities with significant influence over,</p>



Standard	Impact
	or joint control of, an investee where the investment leads to the holding of a quantifiable ownership interest. The Agency does not have investments in associates or joint ventures.
IPSAS 37: Joint Arrangements	(Effective for annual periods beginning on or January 1, 2017) In January 2015, the IPSASB published IPSAS 37, Joint Arrangements. IPSAS 37 establishes principles for financial reporting by entities that have an interest in arrangements that are controlled jointly. The Agency does not have an interest in a joint arrangement and therefore the standard does not apply.
IPSAS 38: Disclosure of Interests in Other Entities	(Effective for annual periods beginning on or January 1, 2017) In January 2015, the IPSASB published IPSAS 38, Disclosure of Interests in Other Entities. IPSAS 38 requires an entity to disclose information that enables users of its financial statements to evaluate the nature of and risks associated with, its interests in controlled entities, joint arrangements and associates, and structured entities that are not consolidated; and the effects of those interests on its financial position, financial performance and cash flows. The Agency does not have any interests in other entities and therefore the standard does not apply.

ii. **New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2017**

Standard	Effective date and impact:
IPSAS 39: Employee Benefits	Applicable: 1st January 2018 The objective to issue IPSAS 39 was to create convergence to changes in IAS 19 Employee benefits. The IPSASB needed to create convergence of IPSAS 25 to the amendments done to IAS 19. The main objective is to ensure accurate information relating to pension liabilities arising from the defined benefit scheme by doing away with the corridor approach.
IPSAS 40: Public Sector Combinations	Applicable: 1st January 2019: The standard covers public sector combinations arising from exchange transactions in which case they are treated similarly



Standard

Effective date and impact:

with IFRS 3 (applicable to acquisitions only). Business combinations and combinations arising from non exchange transactions which are covered purely under Public Sector combinations as amalgamations.

iii. **Early adoption of standards**

The Agency did not early – adopt any new or amended standards in year 2017.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

Revenue from non-exchange transactions – IPSAS 23

The revenue constitutes all funds accruing to the Agency in form of releases from Exchequer adjusted for deferred grants, imprest refunds and payments in lieu of notice if the transfers are free from conditions. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

b) Budget information

The original budget for FY 2016-2017 was approved by the National Assembly in March 2017. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Agency upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Agency recorded additional appropriations of Ksh8,897,100 on the 2016-2017 budget following the governing body's approval.

The Agency's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a



comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section XII of these financial statements.

c) Property, plant and equipment – IPSAS 17

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Agency recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied.

All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. Depreciation is done on straight-line basis as per the Agency's financial manual and rates applicable are as follows.

	<u>Rate - %</u>
Computers	33.3
Motor vehicles	25.0
Furniture & fittings	12.5
Security Equipment	12.5
Office Equipment	12.5

Full depreciation is charged in the year of purchase and no depreciation is charged in the year of disposal. Revaluation on Motor Vehicle and Computers has been carried on the entire classes.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

d) Inventories-IPSAS 12

The policy of the Agency is to expense Inventory on purchase and hold in stores for issue to the users.

e) Provisions – IPSAS 19

Provisions are recognized when the Agency has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement. The provisions in our statements includes gratuity due to the Director/CE, which is payable at the expiry of the contract and payables due to suppliers and staff.

f) Nature and purpose of reserves

The Agency creates and maintains reserves in terms of specific requirements. The Agency maintains the following reserves:

Reserve	Policy
Contributed Capital	Accounts for grants received in form of property, plant and equipment.
Revaluation Surplus/Deficit	Accounts for differences between carrying value of an asset and the revalued amount.
Accumulated surplus	This relates to difference between revenue and expenses on accrual basis



NOTES TO THE FINANCIAL STATEMENTS (Continued)

g) Changes in accounting policies and estimates – IPSAS 3

The Agency recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical. The motor vehicles and computers are restated to the revaluation cost. The Agency has done a prior year adjustment due recognition of an accounting software as an Asset which had previously been expensed.

h) Employee benefits – IPSAS 25

Retirement benefit plans

The Agency and the employees contribute to the WPA Staff Retirement Benefits Scheme, a contributory scheme established in July 2012, and the National Social Security Fund, a national defined contribution scheme. Contributions are determined by local statute and the Agency's contributions are charged to the statement of comprehensive income in the year to which they relate. The staff contributes 7.5% of their basic salary and the employer 15% of the basic salary. Gratuity for staff on contract is accrued in the year earned.

i) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and Kenya Commercial Bank of Kenya at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short-term cash imprests and advances to authorized public officers and/or institutions, which were not surrendered or accounted for at the end of the financial year.

j) Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the Agency's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

i. Going concern

The Agency will continue in operations in the foreseeable future, at least for the next twelve months.

ii. The deferred grants

The deferred grants relating to accrued expenses shall not be recovered from the Agency but those grants not committed in the current financial year shall be refunded back to the Exchequer in line with the Public Finance Management Act, 2012 and Regulations 2015.

iii. Taxation

The Agency, being a non-trading Agency is not subject to taxation. No tax therefore is provided for.

The Agency based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Agency. Such changes are reflected in the assumptions when they occur. IPSAS 1.140



NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY (Continued)

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- i. The condition of the asset based on the assessment of experts employed by the Agency;
- ii. The nature of the asset, its susceptibility and adaptability to changes in technology and processes;
- iii. The nature of the processes in which the asset is deployed;
- iv. Availability of funding to replace the asset; and
- v. Changes in the market in relation to the asset.

Subsequent events – IPSAS 14

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2017



NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. Transfers from other governments – gifts and services-in-kind

	2017 Ksh	2016 Ksh
Unconditional grants		
Operational grant- Exchequer releases	388,440,000	369,700,000
Less Motor Vehicle Insurance Compensation Receivable	(4,576,667)	-
Deferred grants b/f recognized	16,398,928	26,524,134
Deferred grants-current Exchequer	<u>(25,615,585)</u>	<u>(26,537,038)</u>
Total government grants and subsidies	<u>374,646,676</u>	<u>369,687,096</u>
<u>Grants B/F Recognized</u>		
Deferred Grants B/F	28,986,586	
Refund to Consolidated Fund	(10,270,489)	
Imprest Refunds due to Consolidated Fund C/F	(388,771)	
Deferred Grants C/F	<u>(1,928,398)</u>	
Grants Recognized	<u>16,398,928</u>	
<u>Deferred grants-FY2016/17</u>		
Unutilized Exchequer due to Consolidated Fund	15,118,793	
Prepayments and Debtors	<u>10,496,792</u>	
Deferred Grants	<u>25,615,585</u>	

Notes

- a) The total Exchequer released in the current Financial Year 2016/17 was Ksh388,440,000. However, the Agency had recognized Ksh4,576,667 as receivable from National Treasury in the FY2015/2016 as Motor Vehicle compensation. The amount has been matched to offset receivables.

- b) In the current Financial Year, the total funds due to Consolidated Fund is Ksh16,109,060 composed of; unutilized Exchequer of Ksh15,118,793; other incomes of Ksh601,496; and refunded imposts from the previous financial year 2015/16 of Ksh388,771.



WITNESS PROTECTION AGENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. Other income

	2017	2016
	Ksh	Ksh
Interest on Salary Advance	3,333	19,600
Disposal Proceeds		29,840
Safe house deposit refund		19,750
Payment in Lieu of Notice	<u>598,163</u>	-
Total other income	<u>601,496</u>	<u>69,190</u>

The Agency has no authority to utilize AIA for its operations neither is it budgeted for in the printed estimates. All other incomes are subsequently paid to the Consolidated Fund.

5. Employee costs

	2017	2016
	Ksh	Ksh
Employee related costs - salaries and wages	91,566,013	85,226,277
Employee related costs - contributions to pensions	13,113,871	11,543,394
Domestic travel and allowances	6,503,365	5,609,217
Foreign Travel and allowances	888,158	455,854
Insurance Staff	17,949,146	17,319,331
Housing benefits and allowances	66,642,195	65,213,570
Directors Gratuity	2,948,120	<u>4,635,893</u>
Total Employee costs	<u>199,610,868</u>	<u>190,003,537</u>

6. Depreciation and amortization expense

	2017	2016
	Ksh	Ksh
Property, plant and equipment	28,351,030	26,381,312
Total depreciation and amortization	<u>28,351,030</u>	<u>26,381,312</u>

7. Repairs and maintenance

	2017	2016
	Ksh	Ksh
Motor Vehicles	5,347,376	4,584,052
Computers and Accessories	255,860	702,690
Equipment's	<u>223,669</u>	-
Total repairs and maintenance	<u>5,826,905</u>	<u>5,286,742</u>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. General expenses

	2017 Ksh	2016 Ksh
Advertising, Printing and communication supplies	1,521,938	1,072,530
Hospitality, Conferences and delegations	10,203,170	10,485,715
Consulting fees	322,684	2,280,820
Consumables	3,074,239	3,344,485
Electricity	808,513	1,014,416
Water	67,439	54,613
Fuel and oil	4,243,694	3,434,970
Insurance motor vehicle	2,731,361	2,085,378
Rental	13,207,720	13,062,480
Telecommunication	5,032,030	5,405,344
Specialized Materials and supplies	474,595	1,475,342
Bank charges and Commission	377,134	398,054
Training	7,644,049	7,462,667
Parking fees	24,300	36,007
Laundry fees	6,120	1,000
Membership fees	471,517	400,777
Contracted Guards	2,294,334	2,130,011
Furniture and fittings (Repairs Kisumu office)	-	<u>377,000</u>
Total general expenses	<u>52,504,836</u>	<u>54,521,609</u>

9. Witness Expenses

	2017 Ksh	2016 Ksh
Witness Protection Programme	84,741,875	74,899,870
Confidential and Task driven	<u>21,580,000</u>	<u>17,440,000</u>
Total witness expenses	<u>106,321,875</u>	<u>92,339,870</u>

10. Advisory Board Expenses

	2017 Ksh	2016 Ksh
Board Sitting Allowances	949,295	1,040,495
Chairman's honoraria	1,007,516	1,044,000
Total advisory Board expenses	<u>1,956,811</u>	<u>2,084,495</u>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. Cash and cash equivalents	2017	2016
	Ksh	Ksh
Bank- KCB A/C No 1127947893	22,977,827	541,099
Bank- CBK A/C No 1000181222	-	22,500,000
Cash-on-hand	=	<u>23,509</u>
Total cash and cash equivalents	<u>22,977,827</u>	<u>23,064,608</u>

12. Receivables from non-exchange Contracts- current receivables

	2017	2016
	Ksh	Ksh
Staff Debtors – Income Tax PAYE in excess	67,650	67,650
Staff Debtors Imprests	1,980,710	8,610,792
Prepayments	8,201,490	8,193,955
Rent Deposit	97,500	97,500
Credit Facility deposit- Toyota K	500,000	300,000
LAN connectivity Deposit- Safaricom K	27,840	0
Safe Houses Deposit	1,550,000	1,446,200
National Treasury- Motor vehicle Insurance compensation	=	<u>4,576,667</u>
Total Current Receivables	<u>12,425,190</u>	<u>23,292,764</u>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. Property, plant and Equipment

Cost	Motor Vehicles	Furniture and Fittings	Equipment's	Computers and CCTV	Security Equipment	Totals
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
At 1 July 2015	68,014,217	15,481,775	24,126,785	14,550,879	3,373,240	125,546,896
Additions	23,436,943	401,495	508,395	1,173,200	-	25,520,033
Disposals	(4,853,463)	-	-	-	-	(4,853,463)
Transfers/adjustments	(16,555,403)	-	2,339,398	(2,339,398)	-	(16,555,403)
At July 2016	70,042,293	15,883,270	26,974,578	13,384,681	3,373,240	129,658,062
Additions 2017	4,576,667	1,444,028	1,576,547	2,563,416	2,841,387	13,002,045
Write off of Computers	-	-	-	(110,000)	-	(110,000)
Revaluation cost Adjustment	-	-	-	(6,274,559)	-	(6,274,559)
As at 30 June 2017	74,618,960	17,327,298	28,551,125	9,563,538	6,214,627	136,275,548
Depreciation and impairment						
As at 1 July 2015	53,810,668	6,788,428.00	9,041,364	10,893,599	1,264,965	81,799,024
Depreciation	17,510,573	1,985,409	3,371,822	3,091,853	421,655	26,381,312
Disposals	(1,213,366)	-	-	-	-	(1,213,366)
Impairment(Reversal of Accumulated Depreciation)	(52,597,302)	-	(1,469,187)	-	-	(54,066,489)
Adjusted Depreciation	(36,300,094)	1,985,408	1,902,635	3,091,853	421,655	(28,898,542)
Adjustment of Accum Dep due to reclassification	-	-	2,067,964	(2,067,964)	-	-
As at 30 June 2016	17,510,574	8,773,837	13,011,964	11,917,488	1,686,620	52,900,482
Depreciation- current year	18,654,740	2,165,912	3,568,891	3,184,658	776,828	28,351,030
Accumulated Depreciation on write off	-	-	-	(109,959)	-	(109,959)
Accumulated Depreciation Reversed on revaluation	-	-	-	(11,807,528)	-	(11,807,528)



NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. Property, plant and Equipment....Continued

	Motor Vehicles Ksh	Furniture and Fittings Ksh	Equipment's Ksh	Computers and CCTV Ksh	Security Equipment Ksh	Totals Ksh
As at 30 June 2017	36,165,314	10,939,749	16,580,854	3,184,659	2,463,448	69,334,024
Net book values						
At 30 June 2017	38,453,647	6,387,549	11,970,271	6,378,879	3,751,179	66,941,524
At 30 June 2016	52,531,720	7,109,433	13,962,614	1,467,193	1,686,620	76,757,581

Notes on Property, Plant and Equipment

a) Proceeds of Motor Vehicle Insurance compensation of Ksh 4,576,667 treated as a receivable from National Treasury in the FY 2015-2016 was re-voted in the current financial year and a Motor Vehicle of the same value bought.

b) Laptop Write off

A Laptop valued at Ksh 110,000 was stolen and subsequently written off from the Property, plant and equipment. Accumulated depreciation of 109,959 has been adjusted accordingly.

c) Revaluation

The whole class of computers was revalued during the financial year.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. Trade and other payables from exchange transactions

	2017	2016
	Ksh	Ksh
Gratuity balance	1,078,800	11,075,699
Other Income due to consolidated fund	601,496	
Third-party payments	<u>5,789,965</u>	<u>1,718,420</u>
Total trade and other payables	<u>7,470,261</u>	<u>12,794,119</u>

15. Deferred income

	2017	2016
	Ksh	Ksh
Cash and cash Equivalent Ending	22,977,827	23,064,608
Trade and other Receivables	12,425,190	18,716,097
Trade and other Payables	<u>(7,470,262)</u>	<u>(12,794,119)</u>
Total deferred income	<u>27,932,755</u>	<u>28,986,586</u>

16. Cash generated from operations

	2017	2016
	Ksh	Ksh
Surplus/(Deficit) for the year before tax	(19,925,649)	75,290
Adjusted for:		
Depreciation	28,351,030	26,381,312
Non-cash grants received	-	12,904
Gains from Disposal	-	(936,570)
Working capital adjustments:		
Decrease/(Increase) in receivables	10,867,574	3,374,389
Increase in payables	(5,323,858)	2,623,253
Increase in Safe House Deposit(Prior year)	-	1,018,150
Decrease in Deferred Income	<u>(1,053,831)</u>	<u>(5,254,634)</u>
Net cash flows from operating activities	<u>12,915,266</u>	<u>27,294,094</u>

17. Gain on Disposal

	2017	2016
	Ksh	Ksh
Exchange Receivable National Treasury	-	4,576,667
NBV Carrying Amount	-	(3,640,097)
Total gain on disposal	=	<u>936,570</u>



NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. Revaluation Reserve

	2017 Ksh	2016 Ksh
Balance B/F	36,041,899	-
Valuation Amount	7,000,122	46,605,351
NBV Carrying Amount	(1,467,196)	(10,563,452)
Total revaluation surplus	<u>41,574,825</u>	<u>36,041,899</u>

19. Work in Progress-ERP

	2017 Ksh	2016 Ksh
Prior year adjustment of ERP Software	2,632,137	-
Total Work in progress	<u>2,632,137</u>	<u>-</u>

20. Related Party Balances

a) The Agency relies fully on National Treasury to finance its operations

- i. The National Treasury
- ii. Advisory Board
- iii. Key Management

However, due to security nature of the Agency, only remuneration relating to the Advisory Board is disclosed under this note.

b) Related Party Transaction

	2017 Kshs	2016 Kshs
Transfer from related party- Exchequer releases	388,440,000	369,700,000
Transfer to related Party	<u>10,270,489</u>	<u>6,287,355</u>

c) Key management Remuneration

	2017 Kshs	2016 kshs
Board Sitting Allowances	949,295	1,040,495
Chairman's Honoraria	<u>1,007,516</u>	<u>1,044,000</u>
Advisory Board Remuneration	<u>1,956,811</u>	<u>2,084,495</u>



e) Due to related Party	2017 Kshs	2016 Kshs
Due to National Treasury	<u>16,109,060</u>	<u>10,270,489</u>

XVII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The Agency received an un-qualified audit report for the FY2015/16, hence, there were no audit recommendations for follow up.



WITNESS PROTECTION AGENCY



12/20/20

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Contacts:

Physical Address:

Liaison Office – Millimani Law Courts
4th Floor, Room No 413

Mobile phone:

Hot Lines: 0711 222441, 0725 222442
0706 211203, 0770 909207

Toll Free Line:

0800 720 460

E-mail: info@wpa.go.ke, wpakenya@gmail.com

Postal address:

P.O Box 28801 GPO
Nairobi 00100, Kenya

Telephone:

(020) 7121337/8

Website: www.wpa.go.ke