

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

WITNESS PROTECTION AGENCY

FOR THE YEAR ENDED

30 JUNE, 2024

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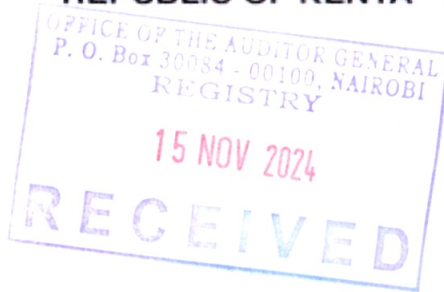
DATE: 03 DEC 2024 DAY: Tuesday

TABLED BY: Hon. Kimani Ichungwah (Leader of the Majority Party)

CLERK AT THE TABLE: Anastacia



REPUBLIC OF KENYA



WITNESS PROTECTION AGENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2024

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



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Table of Contents.....	Page
1. ACRONYMS AND DEFINITION OF KEY TERMS.....	iii
2. KEY AGENCY INFORMATION AND MANAGEMENT	iv
3. ADVISORY BOARD MEMBERS	vii
4. KEY MANAGEMENT TEAM.....	viii
5. CHAIRPERSON'S STATEMENT	ix
6. REPORT OF THE DIRECTOR/CHIEF EXECUTIVE	xii
7. STATEMENT OF WITNESS PROTECTION AGENCY PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR THE FINANCIAL YEAR 2023/2024	xvii
8. CORPORATE GOVERNANCE STATEMENT.....	xxvii
9. MANAGEMENT DISCUSSION AND ANALYSIS	xxxvi
10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING.....	xli
11. REPORT OF THE MANAGEMENT	xliv
12. STATEMENT OF MANAGEMENT RESPONSIBILITIES	xlvi
13. REPORT OF THE AUDITOR GENERAL ON WITNESS PROTECTION AGENCY FOR THE YEAR ENDED 30 JUNE 2024.....	xlvi
14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024	1
15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024	2
16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024	3
17. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2024	4
18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024	5
19. NOTES TO THE FINANCIAL STATEMENTS	7
20. APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	26



1. ACRONYMS AND DEFINITION OF KEY TERMS

A: Acronyms

EMCA	Environmental Management and Co-ordination Act
IPOA	Independent Policing Oversight Authority
KNCHR	Kenya National Commission on Human Rights
NCAJ	National Council on the Administration of Justice
ODPP	Office of the Director of Public Prosecutions
VPB	Victim Protection Board
WPA	Witness Protection Agency
WPAB	Witness Protection Advisory Board

B: Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organization.

Comparative Year- Means the prior period.

Agency – refers to the Witness Protection Agency.

Board – refers to the WP Advisory Board.



2. KEY AGENCY INFORMATION AND MANAGEMENT

a) Background information

The Agency is a statutory body established under the Witness Protection Act, CAP. 79, (Revised 2022) and is domiciled in the Republic of Kenya.

b) Principal Activities

The mandate of the Agency, is derived from sections 3B, 3C and 3D of the Witness Protection Act CAP. 79, 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. The Agency is guided by the Witness Protection Pillars namely Covert capability, Institutional Independence, Interagency Collaboration, human Rights Approach, Operational Autonomy and Unity of Purpose (C.I.I.H.A.O.U.). Therefore, the confidentiality, special and covert nature of operations of the Witness Protection Agency calls for protection of the members of Witness Protection Management against the publication of their profiles

SN	Position	Name
1.	Director/Chief Executive	Director/Chief Executive
2.	Operations Department	Deputy Director, Operations
3.	Corporate Affairs Department	Deputy Director, Corporate Affairs
4.	Internal Audit Unit	Internal Auditor 1

d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were;

No.	Functional Name	Designation
1.	Chief Executive	Director
2.	Head, Corporate Affairs Department	Deputy Director Corporate Affairs
3.	Head, Operations Department	Deputy Director Operations
4.	Head, Finance and Accounts Division	Finance Manager
5.	Head, Regional Office	Chief Protection Officer
6.	Head, Supply Chain Management Division	Principal Supply Chain Management Officer



e) Fiduciary Oversight Arrangements

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

1. Audit and Risk Committee, Advisory Board (ARC AB)
2. Budget Appropriation Committee of the National Treasury (BAC)
3. Budget Implementation Committee (BIC)
4. Commission of Revenue Allocation (CRA)
5. Departmental Committee on Justice and Legal Affairs of the National Assembly (JLAC)
6. Disciplinary Committee (DC)
7. Evaluation Committee (EC)
8. Finance and Administration Committee, Advisory Board (FAC AB)
9. Office of the Attorney General and Department of Justice (State Law Office)
10. Office of the Auditor General (OAG)
11. Office of the Controller of Budget (CoB)
12. Public Accounts Committee of the National Assembly (PAC)
13. Public Finance Management Standing Committee (PFMSC)
14. Resource Mobilization Committee (RMC)
15. Technical Committee, Advisory Board (TC AB)
16. The National Treasury
17. Training and Development Committee (TDC)

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: director@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. KCB Bank Kenya Ltd
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 and Department of Justice (State Law Office)
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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3. ADVISORY BOARD MEMBERS

The confidentiality, special and covert nature of the operations of the Witness Protection Agency calls for the protection of the members of Witness Protection Agency Advisory Board Members against the publication of their individual profiles.

Ref	Name	Designation	Date of Appointment
1.	Hon. Shadrack John Mose	Solicitor General	Appointed 5 th March 2023
2.	Dr. Korir Sing'oei, Phd, CBS	Principal Secretary, Ministry of Foreign and Diaspora Affairs	Appointed on 25 th January 2023
3.	Dr. Chris K. Kiptoo, Phd, CBS	Principal Secretary, National Treasury	Appointed on 25 th January 2023
4.	Hon. Anne Amadi, CBS	Chief Registrar Judiciary	Retired on 12 th January 2024
	Hon. Winfridah B. Mokaya	Chief Registrar Judiciary	Appointed on 18 th March 2024
5.	Mr. Noordin Haji, MGH	Director General, National Intelligence Service	Appointed on 13 th June 2023
6.	Eng. Japhet N. Koome, MGH, ndc(K)	Inspector General, National Police Service	Appointed on 25 th January 2023
7.	Brig. (Rtd), John K. Warioba, CBS	Commissioner General, Kenya Prisons Service	Appointed on 17 th November 2021
8.	Mr. Renson Mulele. OGW	Director of Public Prosecutions	Appointed on 20 th September 2023
9.	Ms. Roseline Odede, HSC	Chairperson, Kenya National Commission on Human Rights	Appointed on 25 th January 2022
10.	Ms. Jedidah W. Waruhiu	Director/Chief Executive, and Secretary to the Advisory Board	Appointed on 13 th January 2022



4. KEY MANAGEMENT TEAM

The confidentiality, special and covert nature of the operations of the Witness Protection Agency calls for protection of the staff of its Key Management Team against the publication of their individual profile.

	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.	Deputy Director Operations	Responsible for Field Services, Legal, Psychosocial Support Services, Security, Investigation and Training Divisions.
4.	Finance Manager	Responsible for Finance and Accounts Division.
5.	Chief Protection Officer	Responsible for operations at the Regional Office
6.	Principal Supply Chain Management Officer	Responsible for supply and procurement of goods and services, and disposal of Assets



5. CHAIRPERSON'S STATEMENT

The Financial Year period July 2023 to June 2024 marked a significant moment in the operations of the Witness Protection Agency. I take cognizance of the fact that despite various dynamics in the criminal and administration of justice sector during the period under review, the Agency managed to remain stable and execute its mandate accordingly.

The Agency continues to contribute to the criminal and administrative of justice system by providing special protection and security to at risk, threatened and vulnerable witnesses. This mandate has been exercised in recognition of witness protection as a basic human right in line with the Constitutional Article 50. I am glad that the Agency has adopted a reformist approach in the discharge of its functions in view of the increasing emergence of complex and organized crime, and limited public awareness about the availability of this public service to access their fundamental rights to personal security. The words of Bill McCollum (Governor and Attorney General Florida, USA) remain true that,

“A trial without witnesses,
when it involves a criminal accusation, a criminal matter,
is not a true trial”.

I applaud the Agency for adhering to the government blueprints that touch on the wider public-sector planning. This calls for dedicating time and resources to the five (5) key pillars of the Government and MTP IV of the Vision 2030. The MTP IV policies, programmes and projects focus at achieving aspirations of the five Sectors that form the Core Pillars of the Government Manifesto which include; Sustainable Development Goals, Africa's Agenda 2063 and other regional and international economic development frameworks. The MTP IV prioritizes the implementation of economic recovery strategies to re-position the economy on a steady and sustainable growth trajectory.

The Advisory Board appreciates the launch and roll out of the 4th Strategic Plan 2023-2028. This is the first year in its implementation. I note that the Plan outlined ten (10) Strategic Objectives which have been translated into initiatives and activities that appropriately resonate with the national, economic and development agenda. The Plan also consolidated the challenges encountered and lessons learnt in the implementation of the previous Strategic Plans.

The renewed ten (10) Strategic Objectives will also unlock the need to have the long overdue regional and international collaboration that can spur the formation of an Africa Witness Protection Association (AWPA) in the new FY 2024/25. The regional engagement of the Agency will ensure that Kenya becomes the regional champion and technical expert on witness protection, and assist other member states of the African Union to develop their national legislation, establish and maintain a Witness Protection Programme (WPP). I also note that the Agency is a member of the global EUROPAL Network on Witness Protection, which involves agencies and units to share on international best witness protection practices.



The Advisory Board will play its role of supporting the Witness Protection Programme in Kenya by continuously assessing its governance operating framework to ensure proper and robust internal governing organs, systems and processes. These systems include internal audit and assurance, risk management, corruption prevention and compliance with regulatory requirements. During this period, all the Advisory Board Committees were activated and engaged in their respective roles to assist Management especially in policy development and budget oversight. The Committees are; the Audit and Risk Committee, the Technical Committee (TC) and the Finance and Administration Committee (FAC).

Further the Advisory Board has reviewed, develop and approved key institutional five (5) key policies namely the Operation Policy, the Security Management, Witness Protection Expenses Framework, Risk Management framework and, the Organisational Structure and Staff Establishment Policy all aimed at improving the operational efficiency and effectiveness of the Agency. These two policies also reinforce the Witness Protection Pillars especially in respect to covert capability, institutional independence, operational autonomy and accountability.

The Operation Policy provides a framework for optimal operationalization of the Agency's mandate in compliance with the applicable international, regional and national laws, regulations, rules and policies. The policy also guides the Agency's strategic and operational direction in addition to providing a framework for the seamless implementation of its mandate across all the functional areas. Further, the Security Management Policy provides a framework to ensure a safe and secure environment for optimal operationalization of the Agency's mandate in compliance with the relevant laws and international best practices. The Policy adopts an integrated security approach which is key in providing a seamless interface between the Agency and other actors in the security and justice sector.

The Advisory Board is also in the final stages of approving the Human Resource Policies and Procedures Manual and the Career Guidelines that synchronized formal configuration of roles and relationships, establish principles and rules for optimal staff benefits and performance. The Advisory Board envisions an Agency that strongly believes in building and maintaining a workforce, that is best suited and effective to implement and ensure that the Agency is able to provide world class witness protection service.

The Advisory Board will also root for more stakeholder engagement to enable the Agency maintain strong interagency partnerships. The Agency has engaged stakeholders who include state actors like the National Assembly Departmental Committee for Justice and Legal Affairs (JLAC), Judiciary, National Police Service (NPS), Office of Director of Public Prosecutions (ODPP) and Independent Policing Oversight Authority (IPOA), Kenya National Commission on Human Rights (KNCHR), Judiciary, Kenya Prisons Service (KPS), Data Protection Commission (DPC), Teachers Service Commission (TSC), among others. The Agency has also engaged with non-state actors and development partners including



International Commission of Jurists (ICJ Kenya), International Justice Mission (IJM), Legal Resources Foundation Trust (LRF), Amnesty International Kenya (AIK), United Nations Office on Drugs and Crime (UNODC), International Development Law Organisation (IDLO Kenya), Paralegal Society of Kenya (PSK), Protection International Africa (PIA), among others. The bottom line was to strengthen interagency collaboration by raising public and sector awareness, sharing relevant experiences and inculcating best practice on witness protection practices.

Being developing democracies, our institutions in the justice sector continue to face a myriad of challenges. The Agency is not exempt from these challenges as it executes its mandate in supporting and advancing democracy, constitutionalism and the rule of law. The challenges include inadequate human capital capacity, inadequate budgetary allocation, lengthy trials and court adjournments, lack of appropriate special protection infrastructure in court rooms, application of the bond and/or bail, limited decentralization of witness protection services and low awareness levels among stakeholders.

I want to reiterate the commitment of the Advisory Board in mitigating these challenges faced by the Agency through strategic interventions with the National Treasury and other security agencies. The Advisory Board will continue to provide the necessary policy advice and support to the Agency in the full execution of its mandate.

Finally, as an Advisory Board, we celebrate and appreciate the dedicated team of Management and staff of the Agency who remain focused and committed. The Agency commits to meet and exceed the targets set by the Agency as an outstanding institution in witness protection practice in Kenya and Africa.

Hon. Shadrack J. Mose
SOLICITOR GENERAL AND CHAIRPERSON,
WITNESS PROTECTION ADVISORY BOARD



6. REPORT OF THE DIRECTOR/CHIEF EXECUTIVE

On behalf of Management and the entire staff of the Witness Protection Agency (WPA), I am honored and pleased to present the Annual Report and Financial Statements of the Agency for the Financial Year 2023 to 2024. This report details and outlines major milestones achieved and the lessons learnt in this journey to enhance the Agency's niche and focus in an efficient and effective way to serve the Republic of Kenya and also bring transformation in the African Region.

It is important to note this is the first year in the implementation of the Strategic Plan 2023 to 2028 which was approved by the Advisory Board and launched in June 2023 by Cabinet Secretary representative from the Ministry of Interior and Coordination of National Government. whose Vision is '*to provide world-class witness protection services*' and Motto is '*Ushahidi Bila Hofu – Testify without Fear*'. The overall budget for the Strategic Plan is **Kes10,285.49 Million**. However, for the Financial year 2023/24 the budget was earmarked at **Kes1,529.37 Million**.

The Agency continued to operate optimally and in compliance with the Constitution, Witness Protection Act, CAP. 79, the Witness Protection Regulations 2011 and the Witness Protection Rules 2015, Public Finance Management Act, CAP. 412A, Public Procurement and Disposal Act, CAP. 412C and related Regulations, Public Audit Act, CAP. 412B, international best practices in witness protection management and practices, among others to provide special protection in the administration of justice, enhance access to justice to at risk and threatened witnesses in the criminal justice system.

The Agency is expected to provide the framework and procedures for giving special protection, on behalf of the State, to persons in possession of important information. The Agency recognizes that such persons may be facing potential risk or intimidation due to their co-operation with prosecution and other law enforcement agencies and that is why it becomes paramount to provide the necessary protection. The Agency has thereby established and maintained the Witness Protection Programme which is the second of its kind in Africa after South Africa, provided advise to both state and nonstate actors within and outside Kenya, catalyzed and continues to advocate for the establish of the Africa Witness Protection Association (AWPA), developed the Witness Protection Course Curriculum and Manual to be integrated in the training institutions in the governance, justice and law institutions, and also reviewed various legislations, policies and guidelines to enhance witness protection measures and strategies in the administration of justice.

As we review the fundamental aspects in the criminal justice system that have taken place in the last one year, I take cognizance of the fact that a strong and fair criminal justice system asserts the rule of law and gives effect to the rights of all concerned especially the most vulnerable witnesses. Further, a sound investigation, effective prosecution and promote adjudication that is free from external interference is integral in ensuring that that



justice is served for all and the fight against impunity is advanced with each successful case. This thus restores and builds the peoples trust and confidence in the justice system and by extension the state. It serves as a catalyst to ensuring that both bystander witnesses and justice collaborators collaborate with the investigators and prosecution to provide the important and essential information to prosecute perpetrators of crime and abuse office. This enhances peace, sustainable development and safety for all in Kenya.

The Agency has protected a total of nine hundred and nine (909) Protected persons since 2009 which is about sixty-five (65) witnesses annually. During the period under review, the Agency received a total of two hundred and fifty (250) new applications into the Witness Protection Programme compared to one hundred and eighty eight (188) during the 2022-2023 period. This was an increase of sixty-two (62) applications. One hundred and twenty-two (122) applicants did not meet the admission criteria compared to one hundred and seventy-four (174) applicants in the previous year. The number of witnesses admitted rose from sixty-seven (67) in the previous year to seventy-six (76) in the year under review.

The Agency cumulatively handled a total of one hundred and sixty-eight (168) Protected Persons in the Witness Protection Programme (WPP) who included three hundred and thirty-eight (338) dependants. Six (6) cases during this period were concluded in various courts which was a remarkable progress largely attributed to the increased and deliberate good collaboration with Judicial Officers, Judges including the court Registrar and the direct engagement with the Office of Director of Public Prosecution (ODPP) to facilitate fast tracking of cases. Further, there was an increase of one (1) Legal Officer who was dispatched to the Western Region which has the highest caseload. This was the first-time legal services were being decentralized. This enhanced the court interactions with the various court users including and enhanced engagement in the various court user Committees that were also used to promote witness protection awareness and best practices.

The Agency also ensured that during the 2023-2024 period, psychosocial activities remained robust in addressing psychological and social challenges of both Protected Persons and the staff at the Agency. There was a deliberate increase of four (4) psychologists who were dispatched to all the three Regions (Coastal, Western and Central). This boosted the easy access to this mental health service, comprehensive assessments, counseling and psychotherapy provided to also most real time to the Protected Persons to enhance their mental and emotional well-being. They were also able to support the delicate court processes as intermediaries for the minors and those with high trauma during the hearings, assisted with medical interventions, home visits and discharge preparations and follow-ups. This enhanced the quality of care and dignity of the Protected Persons including the dependants during their entire stay in the Programme.



Further, the Agency establish and maintain three interagency collaborations and partnerships. Five (5) Memoranda of Understanding (MoU) were signed with the Paralegal Society of Kenya, Legal Resource Foundation (4th September 2023), the Teachers Service Commission (26th October 2023), Crime Si Poa (6th May 2024). Additionally, six (6) Service Level Agreements were signed to enhance the proper management of Protected Persons. The Agency continued to train and provide awareness to justice sector actors in the Police Training Colleges and also pioneered opportunities with the Judiciary during the induction of magistrates and advocates to the High Court of Kenya. The Agency gave awareness talks during the induction of sixty-nine (69) magistrates under the Kenya Judiciary Academy (KJA), induction of one hundred and two (102) prosecutors at the Prosecution Training Institute (PTI) and was also invited three (3) times during the admission of one thousand three hundred and ten (1,310) advocates to the bar by the Chief Justice and President of the Supreme Court of Kenya.

The Agency continued to implement its commitments and recommendations in the 11th Annual President's Report on National Values and Principles of Governance. The Agency scored 100% in the National Cohesion and Values indicator as outlined in the 2022/ 2023 Performance Contract Guidelines. Further, forty (40) Protection High Court Orders were obtained in accordance with section 14 of the Witness Protection Act, CAP. 79 to facilitate special protection measures and strategies within and outside court. This was a fulfilment of the commitment of timely preparation and filing of court papers and upholding 100% commitment on court attendance including pretrial for all Protected Persons.

The Agency also made strategic interventions and developed legislative and policies that supported witness protection measures and strategies. This included the revised Children Act, CAP. 141 (Section 94) and the Sentencing Guidelines, 2023 (Paragraph iv and v). This is a major enhanced in the management of vulnerable minors and sentencing in the criminal justice system of witnesses who are at risk and/or threatened. Further, amendments were also initiated and discussed with various stakeholders represented in the National Council on the Administration of Justice (NCAJ) to the Witness Protection (amendments) Bill 2024, Witness Protection (General Amendment) Regulations 2024 and Witness Protection (Court Amendment) Rules 2024. The Agency additionally developed draft policy and regulations to implement Section 3I, Section 3U and Section 29B in respect to the Witness Protection Reciprocal Arrangements, Complaints Committee and the Victims Compensation Fund.

This year the Agency also leverage on the use of digital technology to support the Witness Protection Programme by enhancing digital communication. There were one hundred and four (104) virtual online meetings and three (3) teleconference and hybrid meetings for the Advisory Board. The Agency ensured that three hundred and thirty-two (132) emails were created and licenses renewed to secure and have reliable corporate communication. Further, an up-to-date database was maintained and also backed up. The hosting environment for the Agency website – www.wpa.go.ke was made more secure through an



updated website design software, subscription to the website security module, encryption of the domain which led to uptime realizing over 99% success, with good user interface and prevented brute force attacks. Further, new content was uploaded and accessibility features maintained for the differently-abled users.

The Agency enhanced its connectivity by implementing a Local Area Network (LAN) for the Western Region to enable user access to the internet and shared resources including printing. This improved the work efficiency, processes and information security. The Agency also procured a data analysis software and document conversion solution and a central Enterprise Risk Platform (ERP) system to upgrade and enhance the current financial, procurement and human resource processes, workflow management and data analysis to enhance real time reporting and decision making. The full implementation will be finalized in the new financial year 2024/25.

To enhance the operational efficiency in the Regions especially in respect to client evacuation and court operations, the Agency acquired additional four (4) new motor vehicles to supplement the existing aging fleet which has become expensive to maintain in respect to high fuel consumption, frequent mechanical breakdowns even during operations and high maintenance costs. The Agency will continue to engage the National Treasury and other stakeholders including UNODC who have donated motor vehicles in the past to assist with additional funds to procure and/or allocate new motor vehicles to replace the aged vehicles.

During the year, the Agency was appropriated **Kshs791,444,990** by the National Assembly as compared to **Kshs631,830,000** for 2022-2023. However, the National Treasury released **Kshs777,163,605** to the Agency in form of exchequers. The Agency's expenditure during the period increased by 17% to **Kshs 732,981,318** from **Kshs625,918,069** (2022-2023). This is an indication of the increased interagency, policy development and review activities, and special protection operations at the Agency. The highlights of these expenditures include an increase by 30% of the witness related expenses to **Kshs217,054,790** from **Kshs 166,891,608** linked to the increase in Protected Persons and interagency collaboration, training and awareness creation. The Agency has exponentially increased its operations with the opening up of the fourth Region in Eastern and six (6) Satellite Offices hosted by the Judiciary in Samburu, Isiolo, Kajiado, Nanyuki, Kilifi, and Nyandarua counties. Further, the Agency was able to retain United Nations Office on Drugs and Crime (UNODC) for the 2nd phase of PLEAD II and also sign up for a new engagement with International Development Law Organisation (IDLO) to enhance regional engagements and on transnational organized crime. There is therefore urgent need to increase and diversify the Agency funding and human capacity to reduce staff fatigue and burnout.

The Agency was rated as the overall winner in the – Accrual Reporting Category of the Financial Reporting (FiRe) Award ceremony. The Award promotes financial reporting excellence, fosters sound corporate governance practices and enhances corporate



investment and environmental reporting for financial transparency and accountability. The FiRe Award remains a critical barometer to measure financial reporting excellence among public and private sector institutions. It also provides an opportunity to promote and enhance the adoption of International Financial Reporting Standards (IFRS) thus enhancing efficient communication of financial information both locally and internationally.

The Agency conducted maintained the Corruption Prevention Committees, trained complaints-handling Officers and staff in addition to creating awareness on the existence of complaints-handling mechanisms. The complaints received were resolved using the guidelines prescribed by Commission on Administrative Justice (CAJ). During evaluation carried out by CAJ, the Agency got a composite score of 92% compared to 85% during the previous period (2022-2023). This is an improved performance grade of “Very Good” for adhering to the set requirements from CAJ. The Agency also plans to review these guidelines and also the Whistle Blower Policy after an awareness session with CAJ to enhance compliance and access to this essential accountability and assurance framework given the covert and sensitivity of the Agency operations and activities.

The Agency remains committed to continue performing its roles as a measure of last resort in the justice sector both within and outside Kenya as stipulated in the Witness Protection Act, CAP. 79. It is my belief that with a further focused approach, review and strengthening of the Witness Protection Act, Regulations and Rules, the Agency shall continue to contribute significantly to the criminal justice sector to ensure the safety and security of all especially the vulnerable witnesses who are cooperating with the various law enforcement Agencies. The words of Mahatma Gandhi continue to refocus the Agency and staff in our public service commitment,

*“The best way to find yourself
is to lose yourself
in the service of others”.*

Jedidah W. Waruhiu
DIRECTOR/CHIEF EXECUTIVE



7. STATEMENT OF WITNESS PROTECTION AGENCY PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR THE FINANCIAL YEAR 2023/2024

The Key Result Area and Strategic Objectives of the Witness Protection Agency are consistent with the Agency's Strategic Plan for the period 2023-2028 whose overall aim is to improve the administration of justice and enhance access to justice for vulnerable witnesses who are at risk or threatened due to their cooperation with the prosecution and other law enforcements agencies.

The Strategic Plan was launched in June 2023 and its implementation began in the FY 2023/24 on 1st July 2023. The Plan is guided by three (3) Key Result Areas and the following specific ten (10) Strategic Objectives are:

- I. To provide quality witness protection services;
- II. To provide responsive, quality legal and advisory services;
- III. To develop and implement appropriate and quality psychotherapy and social services;
- IV. To strengthen regional and international cooperation and collaboration;
- V. To build and enhance the corporate image;
- VI. To enhance responsive security services;
- VII. To attract motivate, build, retain and enhance high calibre human capital and staff experience;
- VIII. To broaden and sustain financial and non-financial base;
- IX. To enhance infrastructure and equipment; and
- X. To secure and expand digital information and infrastructure.



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Strategic Objective	Outcome	Outcome Indicator	FY 223/2024	
			Target	Achievement
Key Result Area 1: Witness Protection Services				
SO 1.1 To provide quality witness protection services	Improved quality of witness protection services	Number of days taken to acknowledge receipt of applications to the WPP	1	1.54
		Percentage (%) of witnesses on whom psychosocial assessments/psychotherapy are conducted	100	100
		Number of days taken to provide response to the applicants/referral authorities from time of application	14	14
		Number of Protected Persons successfully managed	155	167
		Percentage Protected Persons satisfaction levels in the Programme.	97	95.2
		Percentage of High Court protection orders obtained	100	100
		Number of Liaison and Satellite offices operationalized	1	4
		SO 1.2 To provide responsive, quality legal and advisory services	Strengthened Legal and regulatory frameworks	Number of other relevant existing Policy, Legislation, Rules, Regulations or Guidelines review and amendments initiated
Quarterly Inter-agency collaborations and networking NCAJ meetings	4			4
Strengthened Advisory services on witness protection	Number of legal advisory services issued		15	15
	Percentage (%) advisory services and training programmes for key stakeholders developed and implemented.		100	100
SO 1.3 To develop and implement appropriate and quality psychotherapy	Best practices adopted in witness psychological and social support services	Develop social work tools	1	1
		Percentage (%) of witnesses offered intermediary court support	100	100



Strategic Objective	Outcome	Outcome Indicator	FY 223/2024	
			Target	Achievement
and social services	Best practices in Staff psychotherapy support developed and implemented	Conduct quarterly staff training on psychosocial	4	4
		Percentage (%) of debrief sessions conducted for staff	100	100
		No. of standard counselling rooms	1	0
SO 1.4 To strengthen regional & international cooperation and collaboration	Regional Witness Protection Association	No. of regional and international forums to lobby for creation of witness protection units e.g. African Union, EAC, SADC, EGAD, ECOWAS EAPCO, UN, IMO, Africa Prosecutors Association (APA), Judiciary attended	1	3
	Collaboration with regional and International witness protection units	No. of Reciprocal arrangement multi-agency pre- assessment team on regional and international collaborations	1	1
		No. of courtesy visits to the regional and international witness protection units	1	3
	Offer advice and expertise in the establishment of Witness Protection Programmes	Percentage (%) of identified and developed draft legal and procedural documents for provision of expertise in establishment of witness protection units	100	100
		Percentage (%) of advice offered and training on the developed model legal and procedural documents.	100	100
		Percentage (%) implementation of developed training document in establishment of witness protection units	100	0
SO 1.5 To build and enhance corporate image	Rebrand the Agency	No. of IEC materials with new Vision, Mission, Values, Motto printed and distributed	1,500	1,500
	Refurbish and operationalize	Number of refurbished Liaison and satellite offices	3	3



Strategic Objective	Outcome	Outcome Indicator	FY 223/2024	
			Target	Achievement
	Liaison and Satellite offices	Number of operationalized Liaison and satellite offices	3	2
	Improve customer experience	Number of reviews of customer service delivery charter	1	0
		Review and disseminate customer service delivery charter	1,500	1,500
		Quarterly Agency/ Departmental staff meetings to communicate key management, policy decisions and activities of the Agency	4	8
		Percentage (%) of implemented recommendations of the witness satisfaction surveys	100	100
		Percentage (%) of public complaints reporting and resolution	100	100
	Deepen stakeholder engagement and collaboration	Quarterly stakeholder sensitization, training and courtesy calls programmes	4	10
		Number of Advisory Board to engage and involve members in Agency activities	4	3
		Quarterly awareness creation sessions on witness protection for Parliamentary Committees (JLAC, Public Administration and Security, Health, Delegated Legislation, Education etc.)	4	3
		Number of articles published on Witness Protection in stakeholder magazines and publications	2	3
Key Result Area 2: Security Services				
	Responsive security services	No of contracts for Provision of security guards for WPA premises	2	2
		No. of installations and upgrade of CCTV, electric fence and alarm systems in all Regions and HQ	2	4
		Installation of (power backups, portable solar lighting in the	1	2



Strategic Objective	Outcome	Outcome Indicator	FY 223/2024	
			Target	Achievement
		Headquarters and all Regions		
		Percentage (%) of developed and implemented SoPs on management of operations room	100	100
		No. of continuous staff capacity building on emerging security matters	1	1
	Strengthen Information Security	No. of capacity development and training undertaken	10	108
		Develop and implement the vetting of staff and supplier's Policy	1	0.5
Key Result Area 3: Institutional Capacity and Sustainability				
SO 1.7 To attract, motivate, build, retain and enhance high caliber human capital and staff experience	Enhance Performance management systems	No. of staff recruited	22	19
		Percentage (%) of staff appraisal staff appraisal tool reviewed and implemented	100	100
		Staff mortgage enhanced by amount (Kes million)	36	10
	Enhance Staff Training and Development	Percentage (%) of Training and Development Policy and procedures developed and implemented	100	0
	Implement the Witness Protection Curriculum	Percentage (%) implementation of Witness Protection Course Curriculum	100	0
SO 1.8 To broaden and sustain financial and non-financial base	Create Awareness on the mandate of the Agency to Parliament, National Treasury and Non-State Actors Create Awareness on the mandate of the Agency to	Baseline survey of key stakeholders Identifying and mapping, at Parliament, National Treasury & Planning and Donors for sensitization on witness protection programme	1	1
		Number of standard presentations developed on witness protection tailored towards the (interest of Parliament, National treasury, Judiciary, Prosecution, Police & Planning and Non-State Actors) with a focus on funding	1	5



Strategic Objective	Outcome	Outcome Indicator	FY 223/2024	
			Target	Achievement
	Parliament, National Treasury and Non-State Actors	Percentage (%) of awareness training programmes implemented	100	100
	Advocate for enhanced budget support from the State and Non-State Actors	Number reports on identified and prioritized activities of the Agency and their funding requirements	1	4
	Advocate for enhanced budget support from the State and Non-State Actors	Develop and execute funding engagement programme and roundtable meetings	3	3
		Appointment of the Security Leadership Committee	1	1
	Enhance sources of Appropriation In Aid (AIA)	Engage with NT & NIS and develop modalities/mechanisms of corporate security		
	Enhance sources of Appropriation In Aid (AIA)	Identification of viable corporate Operational instruments and tools engagements and funding arrangements	1	1
	Strengthen corporate governance	No. of Advisory Board induction and training programme developed and implemented	1	3
	Strengthen corporate governance Engage Government and non-state actor's public works	Number of meetings for the Technical, Finance and Administration, Audit and Risk Committees of Advisory Board	3	10
		Percentage (%) implementation of Board Charter and Code of Ethics developed	100	0
		Percentage (%) of corruption prevention plan implemented	100	100
		Percentage (%) of Enterprise Risk Management Committee trained	50	25



Strategic Objective	Outcome	Outcome Indicator	FY 223/2024	
			Target	Achievement
SO 1.9 To enhance infrastructure and equipment	Engage Government and non-state actors public works	Assessment and identification of infrastructure and equipment needs	1	1
		Collate and prioritize the identified infrastructure and equipment needs	1	1
		Reactivate the Project Management Committee (PMC)	1	0
	Operationalize of Project Management Committee	Develop project concept notes for the identified projects for approval by Accounting Officer and submission to NT/non-state actors for consideration	5	5
		Adopt and implement best practices on asset and resource management		
	Adopt and implement best practices on asset and resource management	Acquisition of an additional of forty-two (42) motor vehicles and replacement of twenty (20) existing vehicles	14	4
		Acquisition of furniture and non-ICT equipment	2	2
		Undertake quarterly and annual Asset verification	4	4
		Undertake disposal of idle and obsolete assets	1	1
		No. of services and systems digitalized	2	1
SO 1.10 To secure and expand digital information and infrastructure	Implement best practices in enhancing ICT capacity and infrastructure	Percentage (%) of ERP upgraded and implemented to Dynamic Business Central (%)	100	50
		No. of services digitalized in ERP	9	3
		No. of virtual Protected Persons testimony technology		3
		Implement and maintain perimeter security	1	1



Strategic Objective	Outcome	Outcome Indicator	FY 223/2024	
			Target	Achievement
		No. of VPN implemented for the Regions	1	3

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Key Performance Indicators, Targets and Achievements WPA 2023/24 Performance Contract

The Agency signed and implemented 2023/24 Performance Contract. The achievements are as indicated below as per self-evaluation;

Performance Indicator	Unit	Target	Achievement
Absorption of Allocated Funds	%	100	97
Appropriations-In-Aid	Kshs.	20,000	24,000
Pending Bills	%	1.00	0
Implementation of Citizens' Service Delivery charter	%	100	100
Business process engineering	%	100	51
Resolution of Public Complaints	%	100	100
Receive and process witness applications to WPP	Days	1.54	0.526
Interview and record statements from the applicants to WPP	Days	5.9	8.04
Carry out detailed threat/risk assessments.	Days	6.14	3.805
Carry out psychosocial assessments on the Protected Persons and related persons	Days	213	243
Provide offer for admission to the applicants and/or referral authorities	Days	2	1.457
Procure safe houses for the Protected Person and related persons	Days	7.06	7.733
Relocate Protected Person and related persons to safe houses/place of safety.	Days	3.11	2.991
Number of Protected Persons in the WPP	No.	108	167
Conduct Protected Persons satisfaction survey	%	97	95.2
Time taken for armed rescue of witness	Hours	2.91	3.75
Offer armed escort and protection to Protected Persons during pre-trial, trial and post-trial	%	100	100
Undertake post-trial risk assessment	Days	6.74	5.822
Resettle and re-integrate witnesses	Days	6.37	6.196
Undertake Information, Education and Communication	%	100	100
Create and maintain inter-agency collaborations	No.	22	22
Asset management	%	100	100



8. CORPORATE GOVERNANCE STATEMENT

The Advisory Board and the Management of the Witness Protection Agency are committed to the highest standards of corporate governance by upholding integrity, accountability, professionalism, respect for diversity and operating lawfully within the provisions of the Constitution, Public Finance Management Act, CAP. 412A, Public Finance Management Act Regulation 2015, Witness Protection Act, CAP. 79, and other related legislations.

The Agency is guided by sections 3B(2), 3D, 3G, 3K, 3M, 3N, 3T, 3O, 3OC, 3OD, 3OE, 3OF, 31 and 34 of the Witness Protection Act, CAP. 79 and the Witness Protection Pillars – Covert Capability, Institutional Independence, Interagency Collaboration, Human Rights Approach, Accountability, Operational Autonomy and Unity of Purpose (C.I.I.H.A.O.U.) in all its activities and operations at the Management and Advisory Board. These Pillars also guide the Agency's interagency collaboration activities within and outside Kenya.

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 especially in ensuring that the Witness Protection Programme and the Agencies integrity is enhanced. This enhances risk management, internal controls and assurance, costs and operational effectiveness in line with the Vision, Mission and Strategic Objectives of the Agency.

a) Witness Protection Advisory Board

The Witness Protection Advisory Board is established as an unincorporated body under section 3P of the Act with nine (9) members consisting of: -

- i) The Solicitor General as Chairperson;
- ii) The Principal Secretary responsible for matters relating to foreign affairs;
- iii) The Principal Secretary responsible for matters relating to finance;
- iv) The Chief Registrar of the Judiciary.
- v) The Director-General of the National Intelligence Service;
- vi) The Inspector-General of the National Police Service;
- vii) The Commissioner-General of Prisons;
- viii) The Director of Public Prosecutions; and
- ix) The Chairperson of the Kenya National Commission on Human Rights.

A member of the Advisory Board may in writing designate a senior Officer not below the level of the Director or equivalent to represent them in the Advisory Board. The membership of the Advisory Board during this financial year 2023/24 is as shown on page vii. The Director/Chief Executive of the Agency is the Secretary of the Advisory Board.

Section 3G of the Act provides that 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:

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

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 (WPAB) in accordance with the requirement of Section 3Q(2) of the Act. Each Board Committee has its own Terms of Reference setting forth the purposes, goals and responsibilities of the committee, procedures for the Committee Member appointment and removal, and Committee composition. Committees report directly to the Advisory Board. All Members of the Advisory Board are Members of one or two of the Committees except the Chairperson.

	Quarterly	Special
Audit and Risk Committee	2	1
Finance and Administration Committee	4	1
Technical Committee	1	-
Total	7	2

The Committees of the Advisory Board are as follows:

1. Technical Committee

The Committee acts in accordance to sections 3, 3B, 4 and 3L of the 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:

- a) To advice on the provisions of continued evaluation processes and conduct technical training for all staff.
- b) To advice on the acquisition, distribution, training and usage of fire-arms and ammunitions.
- c) To advice on the set up and management of armory.
- d) To advise on the purchase of specialized equipment for the Agency.
- e) To advice on the designs of technical training for Protection Officers.
- f) To advice on the security measures to be put on the specialized equipment, buildings, safe houses and offices.
- g) To advice on design of security measures for the Agency and the Programme.
- h) To oversee that technical surveillance methods and counter measures are adhered to.
- i) To consider such technical matters as may be referred to it by the Advisory Board.



- j) To review the Terms of Reference of the Committee on an annual basis and if required make recommendations to Advisory Board.

Committee meets at least three (4) times a year or at such other times, as the Chairperson of the Committee shall require. During the period under review the Members of the Committee were:

1. The Director General, National Intelligence Service – Chairperson,
2. The Inspector General, National Police Service,
3. The Principal Secretary, Ministry of Foreign Affairs, and
4. The Director of Public Prosecution.

The Committee met once during the year under review.

2. Audit and Risk Committee

The Committee acts in accordance to Section 3J, 3K and 3L 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:

2.1 Financial Reporting

2.1.1 To monitor the integrity of the financial statements of the Agency, including its annual and quarterly reports, focusing particularly on:

- a) Compliance with accounting standards and the consistency of application of, and any changes in, accounting policies both on a year basis and across the Agency;
- b) Any important areas where judgement must be exercised, while taking into account the views of the external auditor;
- c) The methods used to account for significant or unusual transactions where different approaches are possible;
- d) Significant adjustments resulting from the external audit;
- e) The going concern assumption; and
- f) Material information presented with the financial statements, such as the corporate governance statement (insofar as it relates to audit and risk);

2.1.2 To ensure clarity of disclosure in financial reporting and the presentation of a balanced and understandable assessment of the Agency's financial position;

2.2 External Audit

- a) To assess, at least annually, the objectivity and independence of the external auditor considering relevant regulatory requirements including obtaining and reviewing a



report(s) from the Agency's external auditor describing all relationships between it and the Agency;

- b) To review the external auditor's Management Letter and Management's response to the external auditor's findings and recommendations;
- c) To review and discuss the audited financial statements with Management and with the external auditor and to address any issues which arose during the audit;
- d) To be responsible for the resolution of disagreements between Management and any auditor regarding the Agency's financial reporting;
- e) To review and discuss issues and recommendations arising from the external audit, and any matters the auditors may wish to discuss (in the absence, where requested by the Committee, of Executive Members of the Advisory Board and other persons having a right to attend meetings of the Committee but who are not members of the Committee);
- f) Make annual reviews of the scope and effectiveness of the external auditors and make recommendations to the Advisory Board; and
- g) In circumstances where external auditors other than the Auditor General are required, and on instructions from the Advisory Board, the Committee will recommend the auditors to be appointed after considering the scope of work, the audit fees, the profile and independence of the audit firms.

2.3 Compliance and Whistleblowing

- a) To review, with the Internal Audit Manager, the Agency's arrangements for the confidential, anonymous submission by Staffs of the Agency or any other person of concerns regarding matters which could have a material impact on the Agency, and to ensure that these arrangements allow proportionate and independent investigation of such matters and appropriate follow up action;
- b) To review the status of the compliance programme (policies, training, monitoring and audit) at the Agency to ensure adherence to applicable legal and regulatory standards and to the Code of Ethics where there may be a material impact on the Agency; and
- c) Monitor effectiveness of the Agency's performance information and compliance with the performance management framework and performance reporting requirements.

2.4 Internal Audit, Internal Controls and Risk Management

- a) To monitor and review the integrity and effectiveness of the Internal Audit Unit;
- b) Ensure that the Internal Audit Unit of the Agency is adequately resourced;
- c) To ensure that the Internal Audit Manager has direct access to the Chairperson of the Advisory Board and to the Committee and is accountable to the Committee; and
- d) To consider and approve the remit of the Internal Audit Unit and ensure it has adequate resources and appropriate access to information to enable it to perform its function effectively and in accordance with the relevant professional standards.



The Committee shall also ensure the function has adequate standing and is free from management or other restrictions;

- a) To review and assess the annual internal audit work plan;
- b) To receive a report on the results of internal auditor's work on a periodic basis;
- c) To review and monitor Management's responsiveness to the findings and recommendations of the Internal Audit Unit;
- d) To review, at least annually, the effectiveness of the Agency's internal control and risk management systems and review any statement on internal controls and/or risk management to be included in the Annual Report or other public filing before submission to the Advisory Board for its approval;
- e) Advise the Advisory Board on the adequacy of internal control, financial control, accounting systems and reporting structures;
- f) To recommend the appointment and removal of the Internal Audit Manager;
- g) Drive the assessment of performance of the Internal Audit Manager;
- h) Receive reports from Management on the effectiveness of the risk management framework in place and conclusion of any testing by internal and external auditors;
- i) Ensure that unsettled and unimplemented Public Accounts and Public Investment Committees' (PAC/ PIC) issues are resolved; and
- j) To consider other matters as notified from time to time by the Advisory Board.

The Committee meets at least four (4) times a year or at such other times as the Chairperson of the Committee shall require. During the period under review the Members of the Committee were:

1. The Chairperson, Kenya National Commission on Human Rights – Chairperson;
2. The Principal Secretary, Ministry Foreign Affairs;
3. The Chief Registrar of the Judiciary;
4. The Principal Secretary National Treasury; and
5. The Commissioner General of Prisons.

The Internal Audit Manager reports directly (technically) to the Audit and Risk Committee and administratively to the Director/Chief Executive to enhance independence of the audit and risk assurance role to the Advisory Board.

Finally, the Committee held four (4) meeting, three (3) being main meeting and one (1) being a special meeting during the Financial Year under review

3. Finance and Administration Committee

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

- a) To oversee, on behalf of the Advisory Board, financial affairs of the Advisory Board including its resources;



- b) To examine and make recommendations to the Advisory Board on the annual work plan;
- c) To examine and make recommendations to the Advisory board on the draft budget for the ensuing year and its resources;
- d) To examine the operation on the budget for the current year and advise the Advisory board, as appropriate, on its expenditure trends;
- e) To review and make recommendations the Agency's periodical and annual financial statements and make recommendations as necessary;
- f) To ensure that the assets of the Agency are prudently managed and properly recorded;
- g) To oversee the strategic planning of the Agency's finances in line with the Agency's Strategic Plan for both short and long term;
- h) 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;
- i) 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 and Risk Committee of the Agency's and/or its legal advisors;
- j) To liaise with other Committees of the Advisory Board as required and where appropriate advise the Advisory Board, the Audit and Risk Committee and other Committees of the Agency as appropriate;
- k) To review risks that may arise and where necessary set out a plan to address, reduce or eliminate these risks where possible;
- l) To monitor the Managements' strategy toward ensuring efficiency and integrity of the Agency's procurement systems;
- m) To 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; and
- n) 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 (4) times a year or at such other times as the Chairperson of the Committee shall require. During the period under review the Members of the Committee were:

1. The Principal Secretary National Treasury – Chairperson;
2. The Chief Registrar of the Judiciary;
3. The Director of Public Prosecution; and
4. The Commissioner General, Kenya Prisons Service.

The Committee held five (5) meeting during the financial year under review with one of these meetings being a special meeting.

c) Advisory Board Attendance

During the Financial Year 2023/2024, five Advisory Board meetings were held. Attendance to the meetings by individual members or appointees during the period under review is as indicated in the table below:

	Advisory Board Member	Main Meeting			Special Meeting	
		1 st Quarter	2 nd Quarter	3 rd Quarter	2 nd Quarter	4 th Quarter
1.	Solicitor General – Chairperson	• x	• ✓	• ✓	✓	✓
2.	Commissioner General of Prisons	• ✓	• ✓	• ✓	✓	✓
3.	Director Public Prosecutions	• ✓	• ✓	• ✓	✓	x
4.	Director General, National Intelligence Service	• ✓	• ✓	• ✓	✓	✓
5.	Chairperson, Kenya National Commission on Human Rights	• ✓	• ✓	• ✓	✓	✓
6.	Principal Secretary, National Treasury	• ✓	• ✓	• ✓	✓	x
7.	Chief Registrar of the Judiciary	• ✓	• ✓	• ✓	x	✓
8.	Inspector General, National Police Service	• ✓	• ✓	• ✓	✓	✓
9.	Principal Secretary, Ministry of Foreign Affairs	• ✓	• ✓	• x	✓	✓

d) Statement of Compliance

As a State Agency, the Agency's activities and operations are legally guided by the Constitution of Kenya, the provisions of the Witness Protection Act, CAP 79 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 code of conduct, the Agency's statutory mandate and the Terms of Reference of the 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) Advisory 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:

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

Under section 3E(4) of the Act, the Director/Chief Executive of the Agency is responsible for carrying out the policy decisions of the Agency, the day to day administration, Management and control of the Staff of the Agency.

Under section 3E(4)(d) of the Act, 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 recognizes and honors its responsibility to its key stakeholder, the Government of Kenya, by ensuring that it meets its undertaking under the annual Performance Contract. In this case, the Advisory 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 2023 was duly executed by both the Attorney General and the Director/Chief Executive, monitored and evaluated by the Research and Planning Division and the Internal Audit Unit during the period under review.



f) **Advisory Board Remuneration**

The Advisory Board is guided by section 3R of Act and 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 and also guided by the Salary and Remuneration Commission (SRC).

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9. MANAGEMENT DISCUSSION AND ANALYSIS

Operational performance

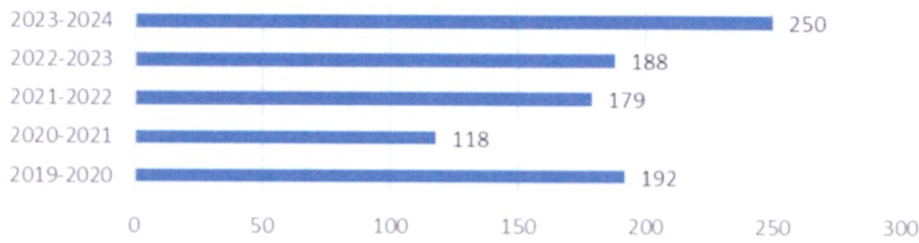
The Witness Protection programme has admitted nine hundred and nine (909) witnesses and handled five hundred and seventy-six (576) cases since inception. One hundred and seventy-two (172) cases have been concluded with seventy-two (72) of them being convictions with sentences ranging from death sentence, life imprisonment, forty (40) years imprisonment and compensation of Kes.1.3b. A few cases were either withdrawn or acquitted for various reasons. The cases range from terrorism, murder, robbery with violence, corruption, sexual and gender-based violence (incest, defilement and rape), arson, kidnaping, torture, human trafficking, among others.

In the year under review, 2023-2024, thirty (30) Protection Officers handled one hundred and sixty-eight (168) witnesses; being a carryover of ninety-two (92) from previous financial year (2022-2023) and seventy-six (76) witnesses were admitted during the period. This is a ratio of 1:6 (one officer handling six witnesses) which is very high to enhance quality control and dignity of the Protected Persons. This is far beyond the internationally accepted best practice of ratio of 1:1 (one officer handling one witness). Moreover, the Officers also handle the witnesses' dependents under the Witness Protection Programme. A batch of newly recruited eighteen (18) Protection Officers are expected to join the team in the next financial year making the workload a bit lighter. However, besides the myriad of challenges, the Agency has continued to perform its roles as stipulated in the Witness Protection Act, CAP. 79.

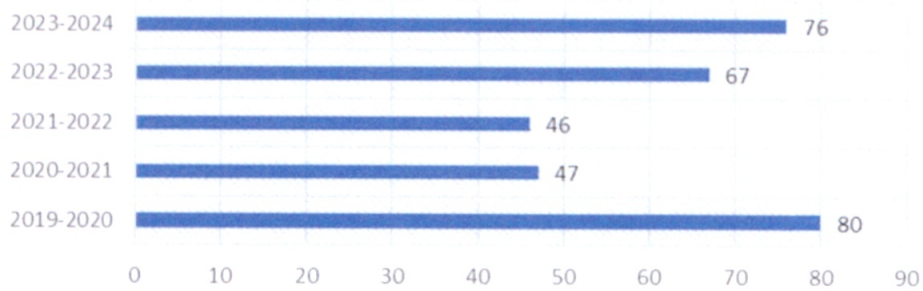
Below is a graphical presentation of applications received and the applicants admitted including their dependents, those that testified and the discharged and re integrated. This is illustrated by the graph below:-



Applications



Admissions

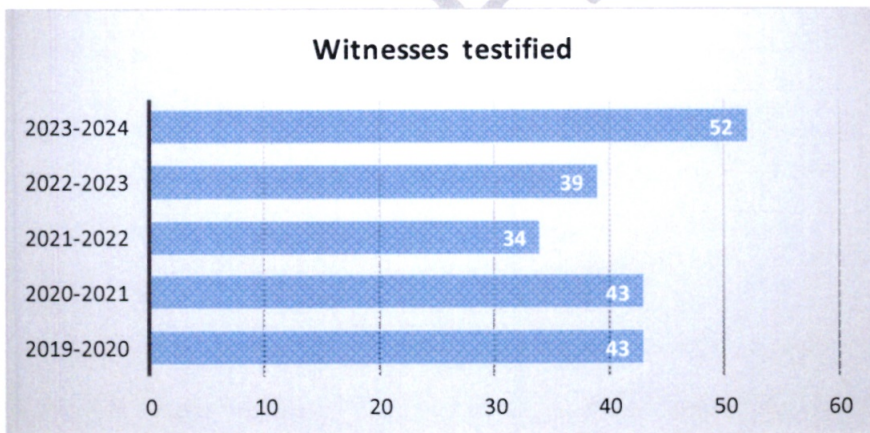


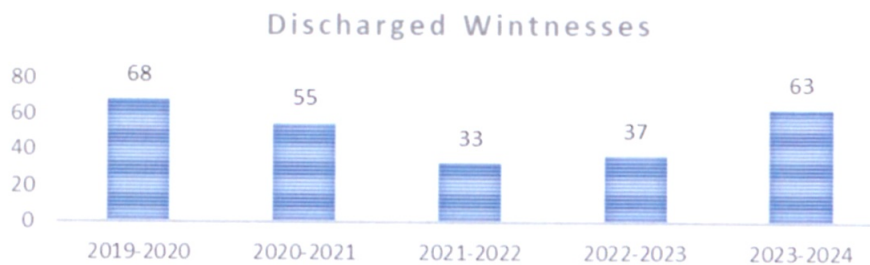


Dependents admitted



Witnesses testified





CHALLENGES

The Agency faces a number of challenges in pursuit of its mandate. They include: -

i. **Inadequate budget allocation to the Agency**

The limited budget from National Treasury had an effect in both human resource capacity and operational targets. For instance, the continued admission of witnesses in the programme without corresponding increase of enabling facilities such as vehicles and other equipment hinders smooth movement operation in the programme. Currently there are **30** protection officers handling **85** witnesses exclusive of the dependants i.e. one officer to three witnesses, which is far beyond the internationally best practices of 1 officer to 1 witness.

ii. **Release of prior evidence to the accused**

Article 50 (2) (j) of the Constitution requires the accused person to be informed in advance of the evidence the prosecution intends to rely on and to have reasonable access to the evidence. This expose witnesses to danger and scares them from testifying.

3. Bond and/or bail policy

Article 50 (1)(h) of Constitution provides that a person arrested can be released on bond or bail, on reasonable conditions pending a charge or trial, unless there are compelling reasons not to be released. This provision makes many witnesses fear to give evidence.



4. Lengthy trials

The slow pace of trials contributed immensely to the exorbitant costs of sustaining witnesses and their dependents in the Witness Protection programme.

5. Decentralization of witness protection services

Article 6 of the Constitution provides for the devolution of services to all counties. Currently, the Agency is in only three (3) counties; Nairobi City, Mombasa and Kisumu with a Liaison Office in Embu County. The expansion has been hampered due to funding challenges.

6. Poor, insufficient and slow pace of investigations of some of the referred cases

Some cases referred to the Agency for protection are insufficient and poorly investigated while others take long to complete investigations. This poses a big risk to the witnesses expected to give evidence due to investigative loopholes that expose the witness to crime perpetrators.

7. Lack of appropriate infrastructure in the courtroom

Most courtrooms lack appropriate architecture such as witness protection boxes and screens to safeguard and conceal witnesses under protection when they are giving their testimony. There are also no separate entry alleys to courtrooms, which endangers the protected witnesses since they access the court room in the same entry as the accused.

8. Awareness levels among some of the stakeholders is still low

This poses a challenge because issues related to witness protection and the critical role played in the justice sector remain largely unnoticed. At times stakeholders such as donors and development partners fail to fund/support the Agency because of failure to exhaustively understand and appreciate the role of the Agency.



10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The Witness Protection Agency exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, putting the customer/citizen first, delivering relevant goods and services, and improving operational excellence. Below is an outline of the organization's policies and activities that promote sustainability.

i. Sustainability strategy and profile

The Agency continuously assesses its governance operating framework to ensure proper and robust internal governing organs, systems and processes. These systems include risk management, corruption prevention and compliance with regulatory requirements. The Agency also values its stakeholders and believes in maintaining strong partnerships with all of its stakeholders. These include all the players in the criminal justice system and the members of the National Council on Administration of Justice (NCAJ). The Agency maintained its statutory Board membership in the Office of the Director of Public Prosecution (ODPP), Victim Protection Board (VPB) and the National Council on the Administration of Justice (NCAJ).

In order to ensure that the Agency is operating as per the international accepted best practices, the Agency maintained membership to the Europol Network on Witness Protection, a global network of agencies involved in witness protection. Arrangements are in place to steer the formation of the Africa Witness Protection Association (AWPA). The association will strengthen regional and international collaboration for effective delivery of witness protection services. It will also improve the integrity of our criminal Justice systems to support successful prosecution and promote the rule of law in fighting transnational crimes. The Agency during the period of reporting, has endeavored to fulfill all its requirements within the acceptable standards of operation and is committed to do the same in the future.

ii. Environmental performance

The Agency's contribution towards environmental management continues to be guided by the various legislative framework in place including the Constitution, Environmental Management and Co-ordination Act (EMCA) CAP.387, Environmental Management (Waste Management) Regulations 2006, the National Solid Waste Management Strategy among others in order to ensure a healthy, safe and secure environment for all.

The Agency has been involved in tree planting activities with an aim of improving the air quality through the absorption of carbon monoxide, purification of polluted water and combating greenhouse effects. To support efforts towards sustainable solid waste management, the Agency has adopted various measures to ensure effective management and



the disposal of its waste such as waste separation, availing of adequate bins for waste collection and avoiding the use of plastic bags to keep the environment clean.

iii. Employee welfare

The Agency is in the process of developing several policies that focus on gender mainstreaming such as Recruitment policy, Training and Development policy, Gender Mainstreaming policy, Staff Promotion policy amongst others. WPA has taken cognizance that gender-mainstreaming needs to be complemented with inputs designed to address specific gaps faced in the promotion of gender equality. The Gender Mainstreaming policy seeks to narrow the gender gaps within WPA and support greater equality between men and women. This is through ensuring equal opportunities for men and women in areas of employment, promotion, health and training. The Policy is guided by five (5) principles namely; gender responsiveness and non-discrimination, alignment and accountability to commitments, transparency, participation and inclusion. It is further grounded on the objectives of formalizing commitments to gender mainstreaming, strengthening capacities for gender mainstreaming and integrating gender in planning, budgeting and operations. In the FY 2023-2024, the Agency recruited six (6) employees as; three (3) females and three (3) males.

All the Agency policies are reviewed after every three (3) years or when necessary, during the review staff, PSC and other stakeholders in the policy development. In terms of in improving skills and managing careers, appraisal and reward systems the Agency recognizes that reward systems in organizations have far-reaching consequences for both individual satisfaction and organizational effectiveness.

The Agency has a defined Performance Appraisal System that gives room for adequate feedback to employees, which in turn helps in determining the rewards within the institution that are also tied to the outcomes of the appraisal. The Agency also recognizes that employee recognition and rewards are essential for motivating and retaining its staff, especially in the context of performance management. Training and development has been embraced as one way of helping and managing careers for our staff.

During the year under review, the Agency trained more than forty five (45) employees on both professional courses and other work-related trainings. The Agency also held eleven (11) forums on knowledge management transfer where staff were trained on different areas. A total of twenty one (21) staff members were also promoted in the year under review allowing them to move upwards in your job grade which also saw them being rewarded more than in their previous held positions. The Agency also continued the process of review of its Human Resource Manual and Organization Structure that after completion will addresses its staff mobility within their careers and their compensation.



iv. Market place practices

The Agency treats its suppliers as partners, and this partnership is based not only on financial transactions, but also on mutual trust and loyalty. Suppliers are made to feel like they are a part of our business. Suppliers are informed about our processes and we also listen to their concerns. We adhere to the supplier's credit policy and ensure timely payments. Supply Chain Management at the Witness Protection Agency is also guided by the following values and principles of the Constitution and relevant legislation;

- a) Public Procurement and Disposal Act, CAP. 412C;
- b) The national values and principles provided for under Article 10;
- c) The equality and freedom from discrimination provided for under Article 27;
- d) Affirmative action programmes provided for under Articles 55 and 56;
- e) Principles of integrity under the Leadership and Integrity Act, CAP. 185C;
- f) The principles of public finance under Article 201;
- g) The values and principles of public service as provided for under Article 232;
- h) Principles governing the procurement profession, international norms;
- i) Maximization of value for money;
- j) Promotion of local industry, sustainable development and protection of the environment; and
- k) Promotion of citizen contractors.

Advertisements for procurement are placed in MyGov and the Agency official website to ensure that the advert is widely circulated. Proper information is given and timelines for responding clearly indicated. The Agency Core Values are team work, integrity, confidentiality, boldness, innovation and diversity (T.I.C.B.I.D.) in all its operations.

V. Corporate Social Responsibility / Community Engagements

The Agency participated in the National Tree Growing Day on 13th November 2023 which was made a public holiday to allow the public engage in tree growing countrywide. It was an accelerated campaign by the Ministry of Environment, Climate Change and Forestry targeting to plant one hundred (100) million trees. All staff based in the four Regions namely Western, Central, Coastal and Eastern joined other Kenyan citizens and general public in designated county venues for the tree planting exercise. The exercise was part of Kenya's Landscape and Ecosystem Restoration Programme where fifteen (15) billion trees are expected to be planted by 2032

Further as part of community engagement and Corporate Social Responsibility, the Agency supported persons affected by floods in collaboration with a community-based organization dealing with social justice called *Crime si Poa*. Various personal and nonfood items were donated to help the victims of floods.



11. REPORT OF THE MANAGEMENT

The Management presents the report together with the audited financial statements for the year ended 30th, June 2024, which show the state of affairs of the Agency.

i) Principal activities

The mandate of the Agency, which is derived from Section 3B (1) of the Witness Protection Act, CAP. 79, 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.

ii) Results

The results of the Entity for the year ended June 30, 2024, are set out on page 1-6

iii) Directors

The members of the Advisory Board who served during the year are as shown on *page vii*.

iv) Surplus remission

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum (90%) of its surplus funds reported in the audited financial statements after the end of each financial year. The Witness Protection Agency remitted Kshs.1,111,307 in the FY 2023/2024 being excess exchequer, proceeds from sale of assets and other income collected.

Auditors

The Auditor General is responsible for the statutory audit of Witness Protection Agency in Accordance with Article 229 of the Constitution of Kenya, 2010 and Public Audit Act, CAP. 412B.

On Behalf of the Agency

Jedidah W. Waruhiu

DIRECTOR/CHIEF EXECUTIVE



12. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 of the Public Finance Management Act, CAP. 412A and section 3k of the Witness Protection Act, CAP. 79 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) accrual basis, Public Finance Management Act, CAP. 412A, Witness Protection Act, CAP. 79 of the Laws of Kenya, Public Sector Accounting Standards Board Guidelines and the requirements of the Public Audit Act, CAP. 412B. 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, 2024 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.

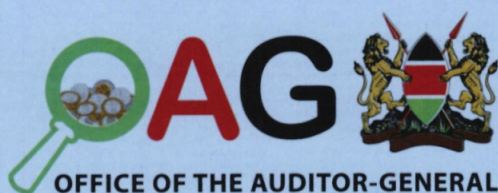
Nothing has come to the attention of the Management to indicate that it will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the Financial Statements

The Witness Protection Agency Financial Statements were considered, approved and signed on its behalf by the Director/Chief Executive of the Agency on

Jedidah W. Waruhiu
DIRECTOR/CHIEF EXECUTIVE

REPUBLIC OF KENYA



Enhancing Accountability

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Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON WITNESS PROTECTION AGENCY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Witness Protection Agency set out on pages 1 to 31, which comprise the statement of financial position as at 30 June, 2024, and the statement of financial performance, statement of cash flows, statement of

changes in net assets 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 the Witness Protection Agency as at 30 June, 2024, 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 the Public Finance Management Act, 2012 and the Witness Protection Act, CAP 79 (Revised 2022).

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Witness Protection Agency Management in accordance with ISSAI 130 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, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Information

The Management is responsible for the other information set out on page iv to xlv which comprise of Key Agency Information and Management, Advisory Board Members, Key Management Team, Chairperson's Statement, Report of the Director/Chief Executive Officer, Statement of Witness Protection Agency Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Management and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Witness Protection Agency financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Delay in Establishment of the Victims Compensation Fund

As previously reported, review of the Agency's records revealed that The National Treasury vide a letter dated 3 March, 2017 advised the Agency to develop and align the policies for operationalizing the Victims Compensation Fund (VCF) with the requirements of Section 24 of the Public Finance Management Act, 2012 and Regulation 207 of the Public Finance Management (National Government) Regulations, 2015. In response, Management submitted the revised Draft Regulations to The National Treasury through the Office of the Attorney General on 7 November, 2019 for approval. However, the Regulations have not been approved to date. This has led to delay in establishing the VCF for eighteen (18) years from 30 June, 2006 to 30 June, 2024. This is contrary to Section 31(i) of the Witness Protection Act, CAP 79 (Revised 2022) which requires establishment of the Victims Compensation Fund.

In the circumstances, Management was in breach of the law. Further, the existence of a proper governance structure to execute the establishment of the Fund could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance on whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities which govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Under-Staffing

As reported in the previous year, the Agency's Human Resource Policy Manual, 2016 provides for two hundred and ninety-six (296) staff members. However, only one hundred and seventeen (117) staff members were in post, resulting in a shortfall of one hundred and seventy-nine (179) staff members as at 30 June, 2024. Further, the shortage is on various job cadres including core departments like Operations, Internal Audit, IT and Administration. The job cadres most affected include psychosocial officers, protection officers, research planning and policy analysis officers, internal audit staff, IT staff and secretaries.

In the circumstances, the under staffing may hinder effective delivery of services by the Agency.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit so as to obtain assurance as to whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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 maintaining effective 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 and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, the Management is responsible for assessing the Agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management is aware of the intention to cease operations.

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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public money is applied in an effective manner.

Those charged with governance are responsible for overseeing the Agency's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective

processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu CBS
AUDITOR-GENERAL

Nairobi


22 November, 2024



14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

	Note	2023/2024	2022/2023
			Kshs.
Revenue from non-exchange transactions			
Transfers from other governments entities	6	776,130,892	630,981,616
Revenue from exchange transactions			
Other income	7	34,400	-
Total revenue		<u>776,165,292</u>	<u>630,981,616</u>
Expenses			
Use of Goods and Services	8(a)	38,590,171	38,606,733
Employee Costs	9(a)	421,150,874	374,775,026
Witness Related Expenses	10(a)	217,054,790	166,891,608
Advisory Board Expenses	11	3,787,000	1,746,440
Depreciation and Amortization	12	28,787,857	24,774,884
Repairs and Maintenances	13(a)	3,610,626	8,073,378
Transfer to Mortgage Account	14	20,000,000	10,000,000
Other Payment to Consolidated Fund	15	-	1,050,000
Total Expenses		732,981,318	625,918,069
Gain/Loss on Disposal Assets	16	-	425,000
Surplus/(Deficit) before tax	26	<u>43,183,974</u>	<u>5,488,547</u>


The notes set out on pages 7 to 24 form an integral part of the Financial Statements.


Jedidah W. Waruhiu
DIRECTOR/CHIEF EXECUTIVE

Date: 14-11-2024


FCPA Kipkoeh A. Tanui
DEPUTY DIRECTOR CORPORATE AFFAIRS
ICPAK NO: 3137

Date: 14-11-2024


CPA. John M. Mwangi
FINANCE MANAGER
ICPAK NO: 4743


Date: 14-11-2024




15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2023/2024	2022/2023
		Kshs.	Kshs.
Assets			
Current assets			
Cash and cash equivalents	17	30,183,739	4,055,879
Receivables from exchange transactions	18(a)	22,594,710	36,067,646
Inventory	19	7,768,684	-
Total Current assets		<u>60,547,133</u>	<u>40,123,525</u>
Non-current assets			
Property, Plant and Equipment	20	61,387,281	37,809,708
Intangible Asset- WIP	21	12,178,400	-
Receivables Gratuity	18(b)	5,060,386	2,967,060
Total Non-current assets		<u>78,626,067</u>	<u>40,776,768</u>
Total assets		<u>139,173,199</u>	<u>80,900,293</u>
Liabilities			
Current liabilities			
Trade and other Payables	22	25,112,947	20,888,194
Deferred Income	23	27,665,502	19,065,846
Refundable Deposit		-	37,370
Total Current liabilities		<u>52,778,449</u>	<u>39,991,410</u>
Non- Current Liabilities			
Non-Current Employee Benefit Obligation	24	5,060,386	2,967,060
Total Non-Current liabilities		<u>5,060,386</u>	<u>2,967,060</u>
Total liabilities		<u>57,838,835</u>	<u>42,958,470</u>
Net Assets			
Capital Fund		-	32,332,350
Accumulated Surplus/Deficit		11,129,540	(73,775,352)
Revaluation Reserve	27	70,204,825	79,384,825
Total net assets		<u>81,334,365</u>	<u>37,941,823</u>
Total net assets and liabilities		<u>139,173,199</u>	<u>80,900,293</u>


The financial statements on pages 1 to 6 were signed on behalf of the Agency by:


Jedidah W. Waruhiu
**DIRECTOR/CHIEF
EXECUTIVE**

Date...14-11-2024.....


FCPA Kipkoech A. Tanui
**DEPUTY DIRECTOR
CORPORATE AFFAIRS**

ICPAK NO: 3137
Date...14-11-2024.....


CPA John M. Mwangi
FINANCE MANAGER
ICPAK NO: 4743

Date...14-11-2024.....



16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024

	Revaluation Reserve	Contributed Capital	Accumulated surplus/Deficit	Total
	Kshs.	Kshs.	Kshs.	Kshs.
As at 1 July 2022	<u>79,384,825</u>	<u>32,332,350</u>	<u>(79,396,014)</u>	<u>32,321,161</u>
Surplus/(Deficit) for the period	-	-	5,488,547	<u>5,488,547</u>
Payables adjustment			132,115	132,115
As at 30 June 2023	<u>79,384,825</u>	<u>32,332,350</u>	<u>(73,775,352)</u>	<u>37,941,823</u>
As at 1 July 2023	<u>79,384,825</u>	<u>32,332,350</u>	<u>(73,775,352)</u>	<u>37,941,823</u>
Surplus/ (Deficit) for the period	-	-	43,183,974	43,183,974
Unrealized Payables BF	-	-	208,568	208,568
Prior Year Adjustment for Revaluation Reserve	(9,180,000)			(9,180,000)
Prior Year Adjustment for Contributory Capital		(32,332,350)		(32,332,350)
Prior Year Adjustment			41,512,350	41,512,350
As at 30 June 2024	<u>70,204,825</u>	=	<u>11,129,540</u>	<u>81,334,364</u>

Contributed Capital of Kshs 32,332,350 relates to assets bequeathed to the Agency from State law office at the inception. The Assets have been fully depreciated hence the prior period adjustments offsetting the same from accumulated Surplus/Deficit.

The Revaluation Reserve of Kshs 79,384,825 relates to revaluation of Motor vehicles in FY 2015/16 and 2019/2020 and Computers 2015/16. In the FY 2021/22 the Agency disposed two MV with a revaluation reserve of Kshs 9,180,000 hence the Adjustment to the accumulated Surplus /deficit.




17. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other Governments Entities	6	774,747,222	616,302,760
Other income	7	34,400	-
Exchequer Receivables		17,943,623	-
Total Receipts		792,725,245	616,302,760
Payments			
Use of Goods and Services	8(b)	38,315,533	37,677,720
Employees costs	9(b)	426,998,239	365,131,138
Witness Related Expenses	10(b)	224,872,096	169,574,581
Advisory Board Expenses	11	3,787,000	1,746,440
Repairs and Maintenances	13(b)	4,831,906	6,412,896
Transfer to Mortgage Account	14	20,000,000	10,000,000
Other Payment to Consolidated Fund	15	132,115	3,766,933
Total Payments		718,936,889	594,309,708
Net cash flows from operating activities	25	73,788,356	21,993,052
Cash flows from investing activities			
Purchase of plant and equipment	19	(40,496,540)	(23,918,740)
Proceeds from sale of PPE	16	-	1,050,000
Imprest Refunds		604,728	205,940
Inventory	19	(7,768,684)	-
Refundable Deposits		-	37,370
Net cash flows from/(used in) investing activities		(47,660,496)	(22,625,430)
Net increase/decrease in cash and cash equivalents		26,127,859	(632,378)
Cash and cash equivalents as at 1 July 2023	17	4,055,880	4,688,258
Cash and cash equivalents as at 30 June 2024	17	30,183,739	4,055,880

The financial statements on pages 1 to 6 were signed on behalf of the Agency by:


Jedidah W. Waruhiu
**DIRECTOR/CHIEF
EXECUTIVE**

Date: 14-11-2024


FCPA Kipkoech A. Tanui
**DEPUTY DIRECTOR
CORPORATE AFFAIRS**
ICPAK NO: 3137

Date: 14-11-2024


CPA John M. Mwangi
FINANCE MANAGER
ICPAK NO: 4743

Date: 14-11-2024



18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	Original Budget	Adjustments	Final Annual Budget	Actual Cumulative to date	Performance Difference	% of utilization
	Kshs	Kshs	Kshs	Kshs		
Revenue						
Government grants and subsidies	744,740,000	46,704,990	791,444,990	777,163,605	14,281,385	0.98
Total income	744,740,000	46,704,990	791,444,990	777,163,605	14,281,385	98%
Expenses						
Use of Goods and Services	54,668,854	(19,095,010)	35,573,844	36,897,943	(1,324,099)	104%
Employees Costs	417,450,000	23,796,884	441,246,884	424,134,405	17,112,479	96%
Witness Related Expenses	247,341,146	42,803,116	290,144,262	285,584,473	4,559,789	98%
Advisory Board Expenses	1,600,000	(800,000)	800,000	3,787,000	(2,987,000)	473%
Staff Mortgage	20,000,000	-	20,000,000	20,000,000	-	100%
Repairs and maintenance	3,680,000	-	3,680,000	3,610,626	69,374	98%
Total Expenditure	744,740,000	46,704,990	791,444,990	774,014,447	17,430,543	98%
Surplus for the period	-	-	-	3,149,158	(3,149,158)	



Budget Notes

1. The Agency has a utilisation level of 98%.
2. The adjustments of Kshs.46,704,990 represent reduction of budget during Supplementary 11.
3. An expenditure Kshs.2,416,383 under Employee cost represents first charge of pending bill in the FY2022/2023.
4. Over expenditure of Kshs. 2,987,000 under Advisory Board Expenses and Ksh.1,324,099 under use of Goods and Services is as a result of budget cut. However, overall the expenditure is within the approved budget.
5. The under expenditure of Kshs.17,112,479 under Employee Cost is as a result of the recruitment process that was finalized at the end of June.

Explanations for differences due to accounting base

Total expense in the Statement of Financial Performance is Kshs.732,981,318 compared to Kshs.774,014.447 in Budget comparison statement. This is because of preparation of Financial Statements using accrual basis and budget on cash basis.

Revenue as per Comprehensive Income	776,165,292
Less:	
Other Income	34,400
Donations	(7,890,000)
Gratuity Provision	(2,093,326)
Add	
Pending Bill Exchequer Received	2,416,383
Net Recognized grants	8,599,656
Purchase of PPE	
Revenue as per Statement of Budget comparison	<u>777,163,605</u>

Expenditure as per Comprehensive Income	732,981,318
Less:	
Depreciation	(28,787,857)
Gratuity provision	(2,093,326)
Add	
Inventory	7,768,684
Net Change Receivables	5,075,415
Pension - Pending bill paid	2,416,383
Purchase of PPE	56,653,830
Expenditure as per Statement of Budget comparison	<u>774,014,447</u>



19. NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The Agency is a statutory body established under the Witness Protection Act, CAP. 79, Laws of Kenya, and is domiciled in the Republic of 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), Public Finance Management Act, CAP. 412 and the Witness Protection Act, CAP. 79. 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. Early adoption of standards

The Agency did not early – adopt any new or amended standards in year since they are not applicable to the Agency

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 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.



Notes to the Financial Statements (Continued)

b) Budget information

The original budget for FY 2023-24 of Kshs.744, 740,000 was approved by the National Assembly in March 2023 and revised through Supplementary 11 to Kshs 791,444,990.

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 is included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance.

c) Property, plant and equipment – IPSAS 17

All property, plant and equipment are stated at cost or revalued amount 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. Motor Vehicles Furniture, Computers, Equipment's and Security Equipment's with initial cost of Kshs 35,538,000, Kshs.14,930,170, Kshs.15,215,826, Kshs.26,717,828 and Kshs.3,373,240 respectively have been depreciated to Nil. However, the assets are still useful and revaluation is planned in accordance with IPSAS 17 subject to budget availability and security of the Agency's premises access by the valuer. Laser Property Services Valuers did the last revaluation for the Agency's Assets in 2017.

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
Software-ERP	33.3
Office Equipment	12.5

Full depreciation is charged in the year of purchase and no depreciation is charged in the year of disposal.

d) Inventories-IPSAS 12

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Witness Protection Agency.

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 payables due to suppliers and staff.

Notes to the Financial Statements (Continued)

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

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.

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 (NSSF), 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 have been contributing 10% of their basic salary and the employer 20%. Gratuity for staff on contract is accrued in the year earned.

i) Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. National Treasury is regarded as a related party.



j) **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, the Kenya Commercial Bank of Kenya and cash at hand at the end during the financial year.

k) **Comparative figures**

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

5. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the Agency's financial statements in conformity with IPSAS require 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 (12) 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, CAP. 412 and the 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)

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, 2024.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. Transfers from other Governments Entities		
	2023/2024	2022/2023
	Kshs.	Kshs.
Unconditional grants		
Operational grant- Exchequer releases	777,163,605	631,830,000
Deferred grants b/f recognized	14,036,078	9,139,239
Exchequer Receivable	2,093,326	2,967,060
Pending bill-Personnel Emoluments	(2,416,383)	2,416,383
Deferred grants-current Exchequer	(22,635,734)	(15,371,066)
Total unconditional Grants	768,240,892	630,981,616
Donation –UNODC	7,890,000	-
Total government grants and subsidies	776,130,892	630,981,616

<u>Grants B/F Recognized</u>	2023/2024	2022/2023
Deferred Grants B/F	19,065,846	15,550,952
Refund to Consolidated Fund	-	(2,716,933)
Deferred income payable	(604,728)	(205,940)
Deferred Grants C/F	(4,425,040)	(3,488,840)
Grants Recognized	14,036,078	9,139,239

<u>Deferred grants</u>	2023/2024	2022/2023
Unutilized Exchequer/Income due to Consolidated Fund	4,466,064	735,883
Prepayments and Debtors	18,169,670	14,635,183
Deferred Grants	22,635,734	15,371,066

The Agency had an allocation of Kshs. 791,444,990 as per Supplementary 2. The total Exchequer released in the current Financial Year 2023/2024 was Kshs.777,163,605. Deferred grants brought forward recognized were Kshs.14,036,078, donation of Assets totaling to Kshs.7,890,000, while deferred grants for the current FY were Kshs.22,635,734 hence the total grants for the FY are KShs.776,130,892.



Notes to the Financial Statements (Continued)

7. Other income		
	2023/2024	2022/2023
	Kshs.	Kshs.
Disposal of other Boarded items	34,400	-
Total other income	<u>34,400</u>	<u>-</u>

The Agency accounts for Imprest refunds, unaccounted receipts and unrealized Payable's as income and is subsequently paid to the Consolidated Fund.

8. (a) Use of Goods and Services		
	2023/2024	2022/2023
	Kshs.	Kshs.
Electricity	1,520,385	1,697,826
Water	144,923	110,003
Security	1,885,200	1,651,688
Professional Services	344,520	297,000
Subscriptions	784,341	904,841
Conferences and Delegations	2,186,967	3,099,069
Consumables	3,558,696	1,846,089
Fuel and oil	2,522,749	3,071,773
Insurance	3,607,932	2,518,647
Postage	85,805	96,941
Printing and Stationery	323,750	863,660
Rental	17,583,129	16,176,318
Telecommunication	1,737,650	2,737,162
Training	1,184,950	1,040,650
Travel, Subsistence and other allowances	477,315	1,603,151
Other General Expenses	641,859	891,915
Total Use of Goods and Services	<u>38,590,171</u>	<u>38,606,733</u>



Notes to the Financial Statements (Continued)

(b) Use of Goods and Services		Adjusted for				Statement of Cashflow Kshs.
Statement of Performance		Payables B/F	Payables C/f	Debtors B/F	Debtors C/F	
Kshs.		Kshs.	Kshs.	Kshs.	Kshs.	
38,590,171		2,474,216	(1,056,626)	(3,693,267)	2,001,039	38,315,533
<u>38,590,171</u>		<u>2,474,216</u>	<u>(1,056,626)</u>	<u>(3,693,267)</u>	<u>2,001,039</u>	<u>38,315,533</u>

9. (a) Employee costs	2023/2024	2022/2023
	Kshs.	Kshs.
Salaries and Wages	210,112,288	190,180,630
Employer Contribution to Health Insurance Schemes	41,585,906	34,751,243
Employer Contributions to Pensions Schemes	42,650,104	38,196,020
Housing Benefits and Allowances	120,333,672	109,619,733
Gratuity	2,093,326	2,027,400
NITA Contributions	77,250	-
Housing Levy Contribution	4,298,328	-
Total Employee costs	<u>421,150,874</u>	<u>374,775,026</u>

(b) Employee costs	Adjusted for					
Statement of Performance	Payables B/F	Payables C/f	Debtors B/f	Debtors C/F	Statement of Cash flow	
Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Salaries and Wages	210,112,288	-	-	-	-	210,112,288
Contribution to Health Insurance Schemes	41,585,906	-	-	(2,536,410)	5,196,884	44,246,380
Contributions to Pensions Schemes	42,650,104	5,274,317	-	-	-	47,924,421
Housing Benefits and Allowances	120,333,672	-	-	-	-	120,333,672
Gratuity	2,093,326	-	(2,093,326)	-	-	-
NITA Contributions	77,250	5,900	-	-	-	83,150
Housing Levy Contribution	4,298,328	-	-	-	-	4,298,328
Total Employee costs	<u>421,150,874</u>	<u>5,280,217</u>	<u>2,093,326</u>	<u>(2,536,410)</u>	<u>5,196,884</u>	<u>426,998,239</u>



Notes to the Financial Statements (Continued)

10. (a) Witness Related Expenses		
	2023/24	2022/2023
	Kshs	Kshs
Witness Protection Programme	185,054,790	133,177,608
Confidential and Task driven	32,000,000	33,714,000
Total witness related expenses	<u>217,054,790</u>	<u>166,891,608</u>

(b) Witness Related Expenses	Adjusted for					Statement of Cashflow
	Statement of Performance	Payables B/F	Payable C/f	Debtors B/F	Debtors C/F	
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Witness Related Expenses	185,054,790	9,499,461	(5,789,325)	(6,864,578)	10,971,747	192,872,095
Confidential Expenditure	32,000,000	-	-	-	-	32,000,000
Total witness expenses	<u>217,054,790</u>	<u>9,499,461</u>	<u>(5,789,325)</u>	<u>(6,864,578)</u>	<u>10,971,747</u>	<u>224,872,095</u>

11. Advisory Board Expenses		
	2023/2024	2023/2024
	Kshs.	Kshs.
Chairperson's Honoraria	1,044,000	1,044,000
Sitting Allowances	2,743,000	702,440
Total Board expenses	<u>3,787,000</u>	<u>1,746,440</u>

12. Depreciation and amortization expense		
	2023/2024	2022/2023
	Kshs.	Kshs.
Depreciation on Property, plant and equipment	28,787,857	24,774,884
Amortization of Intangible Asset	=	=
Total depreciation and amortization	<u>28,787,857</u>	<u>24,774,884</u>



Notes to the Financial Statements (Continued)

13. (a) Repairs and maintenance	2023/2024	2022/2023
	Kshs.	Kshs.
Maintenance Equipment's	152,267	200,758
Motor Vehicles	2,824,740	5,023,059
Computers and Accessories and Furniture	633,619	2,849,561
Total Repairs and Maintenance	<u>3,610,626</u>	<u>8,073,378</u>

(b) Repairs and maintenance	Adjusted for					
	Statement of Performance	Payables B/F	Payables C/f	Debtors B/F	Debtors C/F	Statement of cashflow
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Repairs and Maintenance	3,610,626	1,221,280	-	-	-	4,831,906
Total repairs and maintenance	<u>3,610,626</u>	<u>1,221,280</u>	=	=	=	4,831,906

14. Mortgage Fund Account	2023/2024	2022/2023
Description	Kshs.	Kshs.
Transfer to Mortgage Account	20,000,000	10,000,000
Total	<u>20,000,000</u>	<u>10,000,000</u>

15. Other Payment to Consolidated Fund	2023/2024	2022/2023
Description	Kshs.	Kshs.
Unutilized Exchequer B/F	132,115	1,050,000
Total	<u>132,115</u>	<u>1,050,000</u>



Notes to the Financial Statements (Continued)

16. Gain/Loss on Sale of Assets	2023/2024	2022/2023
Description	Kshs.	Kshs.
Cost of Acquisition	-	2,500,000
Accumulated Depreciation	-	(1,875,000)
NBV at Disposal	-	625,000
Disposal Amount	-	1,050,000
Loss/Gain On disposal	-	<u>425,000</u>

17. Cash and cash equivalents	2023/2024	2022/2023
Description	Kshs.	Kshs.
Current Account	30,170,152	3,651,602
Cash-in-hand	<u>13,587</u>	<u>404,277</u>
Total cash and cash equivalents	<u>30,183,739</u>	<u>4,055,879</u>

17(a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account Number	2023/2024	2022/2023
(a) Current Account		Kshs.	Kshs.
Kenya Commercial Bank Limited	1127947893	30,170,152	3,651,602
Central Bank of Kenya	1000181222	-	-
a) Others			
Cash-on-hand		13,587	404,277
Grand Total		<u>30,183,739</u>	<u>4,055,879</u>

18. (a) Receivables from exchange Transactions (Current)

	2023/2024	2022/2023
	Kshs.	Kshs.
Staff Debtors Imprests	9,694,806	8,773,334
Prepayments	7,197,923	4,537,449
Total Kenya -Fuel deposit	1,605,000	1,305,000
Rent Deposit	519,441	253,500
Grants Receivable	-	17,943,623
Credit Facility deposit- CFAO	500,000	500,000
LAN connectivity Deposit- Safaricom K	27,840	27,840
Safe Houses Deposit	<u>3,049,700</u>	<u>2,726,900</u>
Total Current Receivables	<u>22,594,710</u>	<u>36,067,646</u>



Notes to the Financial Statements (Continued)

18 (b) Receivables from exchange Transactions (Non-Current)			
	Cumulative	2023/2024	2022/2023
	Kshs.	Kshs.	Kshs.
Non-Current Employee Benefit Obligation	5,060,386	2,093,326	2,967,060
Total Non-Current Receivables	<u>5,060,386</u>	<u>2,093,326</u>	<u>2,967,060</u>

Grants receivables comprise Kshs.5,060,386 being provision for gratuity which payable at the end of the contract.

19. Inventories		
	2023/2024	2022/2023
	Kshs.	Kshs.
Consumables Stores	7,768,684	-
Total Non-Current Receivables	7,768,684	-

The consumable stores represents the office supplies and computers accessories not issued at the end of the financial year 2023/24.



Notes to the Financial Statements (Continued)

20. Plant, Property and Equipment	Motor Vehicles	Furniture and Fittings	Equipment	Computers and CCTV	Security Equipment	Totals
Cost	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
As at 1 July 2022	57,043,900	20,214,589	34,196,411	20,601,672	7,104,627	139,161,199
Additions (Note i)	23,380,500	-	644,750	1,772,726	4,150,795	29,948,771
Disposals	(2,500,000)	-	-	-	-	(2,500,000)
As at 30th June 2023	77,924,400	20,214,589	34,841,161	22,374,398	11,255,422	166,609,970
Additions (Note i)	34,544,179	2,506,900	4,302,408	11,011,943	-	52,365,430
Disposals						-
As at June 30th 2024	112,468,579	22,721,489	39,143,569	33,386,341	11,255,422	218,975,400
Depreciation and impairment						
As at 1 July 2022	35,031,950	17,598,054	30,457,712	16,863,382	5,949,280	105,900,378
Depreciation	19,481,100	715,489	1,073,747	2,519,275	985,273	24,774,884
Disposal	(1,875,000)					(1,875,000)
As at 30th June 2023	52,638,050	18,313,543	31,531,459	19,382,657	6,934,553	128,800,262
Depreciation	19,232,645	973,915	1,545,243	6,050,781	985,273	28,787,857
As at 30th June 2024	71,870,695	19,287,458	33,076,702	25,433,438	7,919,826	157,588,119
Net book values						
As at 30 June 2024	40,597,884	3,434,031	6,066,867	7,952,903	3,335,596	61,387,281
As at 30 June 2023	25,286,350	1,901,046	3,309,702	2,991,741	4,320,869	37,809,708



Notes to the Financial Statements (Continued)

20(b) Furniture, Computers, Equipment's and Security Equipment's includes the following assets that are fully depreciated. Laser Property Services Valuers did the last revaluation for the Agency's Assets in 2017.

Asset Class	Cost or valuation	Normal annual depreciation charge
Motor Vehicles	35,538,000	8,884,500
Equipment's	26,781,628	3,339,729
Computers and Related Equipment	15,215,826	6,867,224
Furniture and Fittings	14,930,170	1,866,095
Security Equipment's	3,373,240	776,828
Total	95,838,864	21,734,376

21. Intangible Assets	2023/2024	2022/2024
Software	Kshs.	Kshs.
Cost		
At beginning of the year	2,632,137	2,632,137
ERP Work In Progress	12,178,400	-
At end of the year	14,810,537	2,632,137
Additions—internal development	-	-
At end of the year	14,810,537	2,632,137
Amortization and impairment		
At beginning of the year	2,632,137	2,632,137
Amortization	-	-
At end of the year	2,632,137	2,632,137
NBV	12,178,400	-

The opening software is fully depreciated. We are in the process of upgrading the software to a newer version hence work in progress.

22. Trade and Other Payables	2023/2024	2022/2023
	Kshs.	Kshs.
Third-party payments	25,112,947	20,888,194
Total trade and other payables	<u>25,112,947</u>	<u>20,888,194</u>



Notes to the Financial Statements (Continued)

23. Deferred Income		
	2023/2024	2022/2023
	Kshs.	Kshs.
Cash and cash Equivalent Ending	30,183,739	4,055,879
Trade and other Receivables	22,594,710	39,034,706
Trade and other Payables	(25,112,947)	(20,888,194)
Other Income	-	(3,136,545)
Total deferred income	<u>27,665,502</u>	<u>19,065,846</u>

24. Employee Benefit Obligations			
	Cumulative	2023/2024	2022/2023
	Kshs.	Kshs.	Kshs.
Non-Current Benefit Obligation	5,060,386	2,093,326	2,967,060
Total Employee Benefits Obligation	5,060,386	<u>2,093,326</u>	<u>2,967,060</u>

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Notes to the Financial Statements (Continued)

25.Cash Generated From Operations	2023/2024	2022/2023
	Kshs.	Kshs.
Surplus for the year before tax	43,183,974	5,488,547
Adjusted for:		
Depreciation	28,787,857	24,774,884
Loss on disposal of Assets	-	(425,000)
Gratuity to provisions B/ F	-	(939,960)
Working capital adjustments:		
Increase) in receivables	13,472,937	(23,233,312)
Increase in Current Liabilities	4,224,753	18,916,854
Increase in Deferred Income	8,599,656	3,514,894
Unrealized payables	208,567	132,115
Imprest refunds	(604,728)	(205,940)
Decrease in Refundable Deposits	(37,370)	-
Purchase PPE (Payables)	(16,157,290)	(6,030,030)
Purchase PPE (Donated)	(7,890,000)	
Net cash flows from operating activities	73,788,356	21,993,052

26.Surplus/ Deficit Reconciliation	2023/2024	2022/2023
	Kshs,	Kshs,
Surplus (Deficit) for the year	43,183,974	5,488,547
Adjusted for		
Depreciation	28,787,857	24,774,884
Net book value on Disposal	-	625,000
Long term Liabilities-Gratuity	-	(939,660)
Purchased/Donated Assets	(64,543,830)	(29,948,771)
Unrealized Payables FY2023/24	208,568	-
Transfer of Unrealized Funds b/f FY2022/23 paid to Consolidated fund	132,115	-
Inventory	(7,768,684)	
Total	(43,183,974)	(5,488,547)

The deficit is not as a result of losses in operations, it relates to; Depreciation of Kshs.28,787,857 recognized on non-cash basis, Inventory of Kshs.7,768,684. property, plant and equipment of Kshs.64,543,830 and unrealized payables.



27.Revaluation Reserve		
	2023/2024	2022/2023
	Kshs.	Kshs.
Balance B/F	70,204,825	79,384,825
Total revaluation surplus	<u>70,204,825</u>	<u>79,384,825</u>
<p>Two Motor Vehicles previously revalued were derecognized. The revaluation reserve has been adjusted with the revaluation amount specific to those assets in accordance to IPSAS 17 and 23.</p>		
28.Related Party Transaction		
a) The Agency relies fully on National Treasury to finance its operations		
<ul style="list-style-type: none"> i. The National Treasury, ii. Advisory Board, and iii. Key Management. 		
<p>However due to security nature of the Agency, only remuneration relating to the Advisory Board is disclosed under this note.</p>		
b) Related Party Transaction		
	2023/2024	2022/2023
	Kshs.	Kshs.
Transfer from related party- exchequer Releases	777,163,605	616,302,760
Transfer to related party- Unspent exchequer and refunds to Consolidated fund	1,111,307	3,766,933
Mortgage Loan Scheme	20,000,000	10,000,000
c) Advisory Board Remuneration		
	2023/2024	2022/2023
	Kshs.	Kshs.
Board Sitting Allowances	2,743,000	702,440
Chairperson's Honoraria	<u>1,044,000</u>	<u>1,044,000</u>
Total Advisory Board Remuneration	<u>3,787,000</u>	<u>1,746,440</u>
d) Due to related Party		
	2023/2024	2022/2023
	Kshs.	Kshs.
Due to National Treasury	5,070,792	1,111,307



29. Events After The Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

30. Currency

The Financial Statements are presented in Kenya Shillings (Kshs).

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20. APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The Agency received an un-qualified report for the FY 2022/23. However, there was a matter under the report on effectiveness of internal controls, risk management and governance and effectiveness in use of Public Resources.

The following is the summary of issue raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1938	<p>Under-Staffing</p> <p>As reported in the previous year, the Agency's Human Resource Policy Manual, 2016 provides for two hundred and ninety-six (296) staff members. However, only one hundred and fifteen (115) staff members were in post, resulting in a shortfall of one hundred and eighty-one (181) staff members across the various staffing cadres as at 30 June, 2023. Further, the shortage was on various job cadres including core departments like Operations, Internal Audit, IT and Administration. The job cadres most affected include psychosocial officers,</p>	<p><i>Understaffing at the Agency is a historical issue since 2011. Management has continuously sought for budget and authority to recruit as</i></p> <p><i>Following these requests, the National Treasury gave authority to recruit 39No. staff in 2018 vide their letter referenced RES 1321/18/01/A/3 dated 11th September 2018 (Appendix V), who were recruited in 2019.</i></p> <p><i>However, this did not address the understaffing and Management continued to seek budget and authority</i></p>	Partial recruiting process ongoing	The recruited staff will report on 1 st August 2024 for only twenty-two (22) Officers.



	<p>protection officers, research planning and policy analysis officers, internal audit staff, IT staff and secretaries.</p> <p>In the circumstances, the understaffing may hinder effective service delivery by the Agency.</p>	<p>to recruit.</p> <p>FY 2023/2024 budget request of Kes52,905,920 (22No.) and FY 2024/2025 (17No.) budget request of Kes43,224,000.</p> <p>The National Treasury responded vide letter referenced RES/1321/22/01 'A' (6) dated 6th September 2022 (Appendix IX) advising the Agency to present the budget proposals for funding consideration during the Sector budgeting process. After presentation of this guidance at the GJLO Sector budget, the Agency was allocated an amount of Kes46,405,920 for purposes of recruiting additional staff in the FY 2023/2024. This was further scaled down by the National Treasury to Kes15 million.</p> <p>The recruitment process is currently ongoing and it's envisaged that the projected sixty-eight (68 No.) will report on 1st April, 2024.</p> <p>The Agency was operationalized in 2011 by staff who were deployed from various Ministries, Departments and Agencies (MDA's). In 2011, the State Corporations Advisory Committee (SCAC) issued the Agency with a Salary</p>	Resolved	The Agency is received feedback from SRC on 7 th May 2024.
1939	<p>Weakness in Grading structure</p> <p>A review of the payroll versus the approved salaries structure as per Memo referenced WPA/S/SRA/002/B of 23 January, 2013 revealed that the entry points of two job groups, Grades 2 and 3</p>			



had a wide salary difference as tabulated below even after the maximum increment of salary in Grade three (3) in which the salary should overlap to Grade 2. This was occasioned by having officers in Job Grades 1 and 2 on permanent basis while those in Grades 3 and below are on deployment and their salaries are to be reviewed by SRC through Job Evaluation. Although the Agency sought the SRC evaluation on 22 February, 2020, no advice on effecting the results had been received as at the time of the audit. In the circumstances, the existence of an effective human resource management tool could not be established.

Structure (Appendix XI). The Agency implemented the Structure on the existing staff who were on secondment.

The Agency commenced the recruitment process of its own staff in 2011 and by March 2012, the positions of Director/Chief Executive (Grade 1), Deputy Director Operations and Deputy Director Corporate Services (Grade 2), were substantively filled on terms and conditions anchored on SCAC Salary Structure.

However, the Salaries and Remuneration Commission (SRC) drastically scaled down the Salary Structure in 2012 for Job Grades 3 to 12 since they were on secondment. As a result of the SRC downward review of the salary structure, there was a huge salary gap between Job Grade 2 and Grade 3 that was eminent upon recruitment of officers. This gap has existed from then to date and the various job evaluations undertaken by SRC have not addressed the anomaly.

Consequently, the Agency has engaged the Salaries and Remuneration Commission vide letter referenced WPA/ADM/SRC/003/BY dated 21st



		<i>September, 2023 (SRC Letter attached) requesting for harmonization of the salary structure of the Agency among other requests and is currently awaiting response. A follow up meeting has been organized by the management with SRC in the month of January 2024.</i>		
1937.	<p>Delay in Establishment of the Victims Compensation Fund (VCF)</p> <p>Review of the Agency's records shows that a letter from The National Treasury Ref: AG.3/155 Vol.1/33E5/126/13 dated 3 March, 2017 on Victims Compensation Fund (VCF) advised the Management to develop and align the policies for operationalizing the Victims Compensation Fund with the requirements of Section 24 of the Public Finance Management Act, 2012 and Regulation 207 of the Public Finance Management (National Government) Regulations, 2015. In response Management submitted the revised Draft Regulations to The National Treasury through the Office of the Attorney General on 7 November, 2019 for approval. However, although Management has subsequently written to The National Treasury seeking for approval of the same, the Regulations</p>	<p><i>a) The Agency is autonomous and we do not receive any Funding from state law office.</i></p> <p><i>b) The allocation in the State law office revised recurrent expenditure estimates 2022-2023 current grants to Semi-Autonomous Government vote head 1252005000 for victim compensation fund Ksh.500,000 is not known by the Agency.</i></p> <p><i>c) It is true that the Victims Compensation Fund has not been established to date. The Management has since inception made efforts towards the establishment of the Fund to no</i></p>	Not resolved	<p>The Agency has developed the Victims Compensation Fund Policy, 2024 which was validated by staff on 20th August 2024 with comments and awaiting Management and Advisory Board consideration.</p> <p>However, the same cannot be effectively finalized without a final</p>



	<p>have not been approved to date. This has led to delay in establishing the Victims Compensation Fund for seventeen (17) years from 30 June, 2006 to 30 June, 2023 contrary to Section 3 (i) of Witness Protection Act, 2006 (revised 2018) which requires establishment of a Victims Compensation Fund. The State law office revised recurrent expenditure estimates 2022-2023 current grants to Semi-Autonomous Government vote head 1252005000 for victim compensation fund Ksh.500,000.</p> <p>In the circumstances, the existence of a proper governance structure to execute the establishment of the fund could not be Confirmed</p>	<p><i>avail.</i></p> <p><i>d) The Agency appeared before the Parliamentary Accounts Committee on 5th October 2023. The Agency provided steps taken since 2014 towards the implementation of section 31 of the Witness Protection Act on the Victim Compensation Fund noting the various correspondence between the Agency and National Treasury. The National Treasury committed to facilitate the Agency towards the implementation of the Fund</i></p>		<p>and Gazetted Regulations.</p>
<p>1940.</p>	<p>Failure to Promote Qualified Staff</p> <p>During the year under review, the Agency promoted thirty-three (33) staff members out of the total interviewed number of sixty-six (66). Review of the staff interviewed for the position revealed that twenty-seven (27) staff were not promoted despite having met the criteria of promotion. However, no plausible reason was provided for failure to promote all the competent staff. This was despite budget availability of Kshs.21,000,000 for compensation of</p>	<p><i>Wasn't in the Management Letter hence no Management Comments.</i></p>	<p>Resolved</p>	<p>Twenty three (23) staff promoted with effect from 1st July 2023. The remaining staff are awaiting internal interviews.</p>



	<p>employees for the financial year 2022/2023. This was contrary to the values and principles of public service under Article 232(1) g) and (h) that stipulates for fair competition and merit as the basis of appointments and promotions; and affording adequate and equal opportunities for appointment, training and advancement, at all levels of the public service.</p> <p>In the circumstances, the unexplained segregated promotion of staff may have a negative impact on the effective service delivery by the Agency.</p>			
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Jedidah W. Waruhiu
 DIRECTOR/CHIEF EXECUTIVE

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