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OFFICE OF THE AUDITOR-GENERAL  
*Enhancing Accountability*

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**AUDITOR-GENERAL'S REPORT ON  
THE STATUS OF IMPLEMENTATION OF RECOMMENDATIONS OF  
THE FIRST REPORT OF PUBLIC INVESTMENTS COMMITTEE ON  
SOCIAL SERVICES, ADMINISTRATION AND AGRICULTURE ON  
NON-COMPLIANT STATE CORPORATIONS**

**NOVEMBER 2025**



## **VISION**

Making a difference in the lives and livelihoods of the Kenyan people



## **MISSION**

Audit services that impact on effective and sustainable service delivery



## **OUR CORE VALUES**

Integrity • Credibility • Relevance •  
Accountability • Independence

## Foreword

I am pleased to present this Report on the Status of Implementation of Recommendations of the First Report of the Public Investments Committee on Social Services, Administration and Agriculture for Non -Compliant State Corporations. The Report focused on twenty-three (23) State Corporations in the Agriculture, Public Administration, Health and Social Protection Sectors that had not prepared and submitted financial statements, as required by Section 68(2)(k) of the Public Finance Management Act, 2012.

My Office carried out the follow-up of the recommendations under the mandate conferred to me under Section 31(1)(a) of the Public Audit Act, 2015 which requires an Accounting Officer of a state organ or public entity to, within three months after Parliament has considered and made recommendations on the audit report, to submit a report to the Auditor-General on how it has addressed the recommendations and findings of the previous year's audit. Further Section 53(1) requires an Accounting Officer of a state organ or public entity to, within three months after Parliament has considered and made recommendations on the audit report, to take the relevant steps to implement the recommendations or give explanations in writing to Parliament on why the report has not been acted upon.

Effective and timely implementation of audit and legislative recommendations is one of the critical enablers for effective, efficient, and sustainable development and quality service delivery to the people of Kenya.

In my previous Consolidated Reports for the Audit of National Government Ministries, Departments and Agencies, I highlighted that the preceding mechanisms for follow-up on implementation of audit recommendations were ineffective, and as such, most audit queries recur in subsequent years, due to lack of decisive action. My Office identified the gap in the process and developed follow-up tools, namely: The Framework for Tracking, Follow-Up and Reporting on Implementation of Audit Recommendations; An Updated Financial and Compliance Audit Manual; Incorporated a follow-up module in the Audit Management System; and developed a template for follow-up audit reports.

I have submitted two (2) follow-up reports on the status of implementation of audit recommendations to the National Assembly: Report on the Status of Implementation

of Recommendations of the 24<sup>th</sup> Report of the Public Investment Committee; and the Report on the Status of Implementation of Recommendations of the Financial Year 2020/2021 Report of the Public Accounts Committee.

Through this report, my Office reaffirms our commitment to support the Legislature in enhancing accountability and fostering a culture of continuous improvement within the public sector. The goal is to ensure that the recommendations issued by the Legislature contribute meaningfully to the development and welfare of the citizens of Kenya.

The report is submitted to Parliament in accordance with Article 229(7) of the Constitution of Kenya, 2010 and Section 39(1) of the Public Audit Act, 2015. I have also submitted a copy of the report to The National Treasury.

  
FCPA Nancy Gathungu, SBS  
AUDITOR – GENERAL

11 November, 2025

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## List of Acronyms

AIRC	Agricultural Information Resource Centre
DCI	Directorate of Criminal Investigations
CCIO	Constitutional Commissions and Independent Offices
CEO	Chief Executive Officer
EACC	Ethics and Anti-Corruption Commission
EARB	Estate Agents Registration Board
ECA	Expected Corrective Action
GoK	Government of Kenya
HRIM	Health Records Information Managers
ICPAK	Institute of Certified Public Accountants of Kenya
IFMIS	Integrated Financial Management Information System
INTOSAI	International Organization for Supreme Audit Institutions
INTOSAI-P	INTOSAI Principles
ISSAI	International Standards for Supreme Audit Institutions
KFIC	Kenya Fishing Industries Corporation
KFMA	Kenya Fish Marketing Authority
KHHRAC	Kenya Health Human Resource Advisory Council
KHPOA	Kenya Health Professions Oversight Authority
KNDI	Kenya Nutritionists and Dieticians Institute
MNTRH	Mathari National Teaching and Referral Hospital
NT	The National Treasury
OAG	Office of the Auditor-General
ODPP	Office of Director of Public Prosecution
PFM	Public Finance Management
PIC	Public Investments Committee (Defunct)
SAGA	Semi-Autonomous Government Agency
SAI	Supreme Audit Institution

## **Executive Summary**

### **Introduction**

The National Assembly adopted the First Report of the Public Investments Committee on Social Services, Administration and Agriculture on Consideration of the Auditor General's Reports for Non -Compliant State Corporations on 28 February, 2024. The Report focused on twenty-three (23) state corporations in the Agriculture, Public Administration, Health and Social Protection Sectors that had not prepared and submitted financial statements, as required by Section 68(2)(k) and Section 81 of the Public Finance Management Act, 2012. The Committee made recommendations to be implemented by the State Corporations, Independent Offices and Commissions, Investigative and Prosecution Agencies and the line/ parent ministries.

### **Methodology**

The objective of the follow-up was to determine the extent to which the audited entities and other third-party implementing entities took corrective actions to implement the recommendations issued by the National Assembly in the First Report of the Public Investments Committee on Social Services, Administration and Agriculture for Non-compliant State Corporations. The process involved the following activities:

- i. Review of the National Assembly report and identification of overdue recommendations for classification;
- ii. Circularization status requests by requesting the audited entities to report on corrective actions taken to implement the recommendations;
- iii. Verification of the responses received from the audited entities; and
- iv. Conclusion on the implementation status by categorizing recommendations into either implemented, partially implemented, not implemented, not implementable or not applicable.

The recommendations were also classified by type; policy, investigative, legislative, administrative and prosecution-based.

## Key Findings

The findings are on follow-up of implementation of recommendations for twenty-three (23) state corporations. The recommendations were to be implemented by thirty-four (34) entities, comprising of twenty-one (21) state corporations<sup>1</sup>, eight (8) line /parent ministries, two (2) Independent Offices and Commissions<sup>2</sup>, and three (3) investigative and prosecution agencies.<sup>3</sup> The key findings are as summarized below: -

### 1. Responses to Implementation Status Enquiries

The Office requested thirty-three (33) entities, comprising the audited entities, the line/parent ministries and the Constitutional Commissions and Independent Offices (excluding the Office of the Auditor-General as an implementing entity) to make written representation on the actions they had taken to address the recommendations issued in the Report of the National Assembly. Out of the thirty-three (33) entities, only thirteen (13) entities, representing 39% of the entities, responded to the Office's request for feedback on the actions taken to implement Legislative recommendations.

### 2. Rate of Implementation of Legislative Recommendations

The implementation status for the tracked ninety (90) recommendations was as follows:

- i. Seven (7) recommendations, representing 8%, were implemented;
- ii. Twenty-two (22) recommendations, representing 24%, were partially implemented; and
- iii. Sixty-one (61) recommendations, representing 68%, were not implemented.

Ninety-two (92) percent of all the recommendations were therefore, not fully implemented. Further, Cabinet Secretaries in eight (8) line ministries failed to operationalize fourteen (14) state corporations, as recommended by the National Assembly and consequently, these entities could not account for the budget allocations and execute their designated work plans, as required by Sections 68(1), 68(2)(k) and 81 of the Public Finance Management Act, 2012.

Further, out of the ninety (90) recommendations, twenty-six (26) were conditional or incidental. The recommendations could therefore, only be implemented upon the

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<sup>1</sup> Two (2) State Corporations had not been created as envisaged in Executive Order 1/2023

<sup>2</sup> The Office of the Auditor-General and the Office of the Attorney-General

<sup>3</sup> Directorate of Criminal Investigations, Ethics and Anti-Corruption Commission, and the Office of the Director of Public Prosecutions

twenty-one (21) entities, the Independent Offices and Commissions implementing their part, as a pre-requisite.

### **3. Preparation of Financial Statements**

Out of the twenty-one (21) state corporations, seven (7) entities, with a budgetary allocation of Kshs.2,157,011,813 in the financial year 2023/2024, did not prepare financial statements as recommended by the National Assembly.

### **Conclusion**

- i) The implementation rate of audit recommendations was critically low, at just 8%, reflecting inadequate responsiveness to legislative oversight, even after the National Assembly adopted the report on 28 February, 2024. The non-compliance undermines financial autonomy in budgeting and appropriations, increasing the risk of misapplication of funds and failure to return unspent funds to the National Exchequer Account, contrary to Section 45 (1) and Section 45(2) of the Public Finance Management Act, 2012. Further, State Corporations formed via Executive Orders have unclear mandates and weak accounting and governance structures.
- ii) Sixty-three (63) percent of the recommendations issued by the National Assembly were administrative in nature, with all of them being either partially or not implemented. This indicates that the identified audit issues are largely attributable to omissions and commissions of the Accounting Officers, rather than gaps in laws, regulations or policies.
- iii) The response to circularization was low, as only thirteen (13) entities, representing 39% of the thirty-three (33) entities responded. Failure to submit responses on the actions taken by the various implementors creates a gap in the accountability process, as the necessary actions required by the National Assembly were not implemented.
- iv) The continued failure by the respective Cabinet Secretaries to operationalize non-compliant State Corporations has resulted in the persistent denial of their autonomy, as provided for in the enabling legislation. This lack of operationalization undermines the intended purpose of these entities and poses a significant risk of public funds being misapplied within the respective line ministries.
- v) Recommendations that required collaboration with third parties such as The National Treasury, Constitutional Commissions and other offices like the Attorney

General on legal matters had delays in the consultation process, thereby affected timely implementation of the recommendations.

- vi) The review of responses by the Management revealed a lack of capacity in effectively conceptualizing appropriate corrective actions to address the recommendations issued.

## Recommendations

In view of the findings and conclusion of the follow-up, the Auditor-General proposes the following recommendations: -

- i) **Performance Integration:** The Chief of Staff and Head of the Public Service should include implementation of audit recommendations as a key performance target for Accounting Officers. This will motivate the Management of state entities to implement the recommendations.
- ii) **Legal Accountability:** Parliament should enhance sanctions on failure to implement audit recommendations, including anchoring them in law. This will act as a deterrent and ensure recommendations are implemented.
- iii) **Resource Allocation:** Ministries Departments and Agencies should incorporate resources required to implement legislative recommendations in their budgets. Parliament should allocate sufficient resources for implementation of recommendations that require additional resources.
- iv) **Capacity Building:** The National Treasury should build capacity of the Accounting Officers to enhance conceptualization of corrective actions needed to address audit recommendations.
- v) **Inter-Agency Coordination:** The Chief of Staff and Head of the Public Service should develop a mechanism for coordinating the implementation of audit recommendations.
- vi) **Funding Controls:** Parliament should consider withdrawing funding from dormant or duplicative entities under parent ministries.

## **CHAPTER ONE: INTRODUCTION AND BACKGROUND INFORMATION**

### **1.1. Introduction**

The Auditor-General is mandated under Article 229 of the Constitution of Kenya, to audit and report on the use of public resources by all entities funded from public funds. These entities include; the National Government, County Governments, the Judiciary, Parliament, Statutory Bodies/State Corporations, Commissions, Independent Offices, Political Parties funded from public funds, other government agencies and any other entity funded from public funds. In carrying out the mandate, the Auditor-General is also required, under Article 229(6) of the Constitution, to assess and confirm whether the public entities have utilized the public resources entrusted to them lawfully and in an effective way. The Auditor-General is further required to submit the audit reports to Parliament and/or the relevant County Assemblies within six (6) months of the end of every financial year.

The National Assembly adopted the First Report of the Public Investments Committee on Social Services, Administration and Agriculture on 28 February, 2024. The Report focused on twenty-three (23) state corporations in the Agriculture, Public Administration, Health and Social Protection Sectors that had not prepared and submitted financial statements, as required by Section 68(2)(k) and Section 81 of the Public Finance Management Act, 2012. The Committee made recommendations to be implemented by the respective state corporations, the Independent Offices and Commissions, investigative and prosecution agencies and the line/ parent ministries.

This report details the extent to which the respective state corporations and other third-party implementing entities took corrective action on the recommendations made by the National Assembly. Further, the report has identified gaps in the implementation process and provides recommendations for improving the linkage between Legislative recommendations and public sector reforms.

### **1.2. Background Information**

Article 229(8) of the Constitution requires that, within three months after receiving the Auditor-General's report, Parliament or the respective County Assembly debate and consider the reports and take appropriate action. One of the actions is to make

recommendations to the respective audited entities and other third-party implementing entities, where applicable. These recommendations, once adopted, are intended to guide public sector entities in improving service delivery, addressing inefficiencies, and fostering accountability within public institutions.

Accounting officers of state organs and public entities are thereafter required to institute measures to implement the recommendations made by Parliament and/ or County Assemblies within three (3) months of their adoption or provide explanation(s) for any failure thereto, pursuant to Section 31(1) and Section 53 of the Public Audit Act, 2015. Further, Section 31(3)(b) of the Public Audit Act, 2015 requires the Auditor-General to include in the audit report how responsive the State organ or public entity has been to past audit findings and recommendations.

Principle 1(7) of INTOSAI-P12, on the Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens, require the Office to have appropriate mechanisms for following up on audit findings and recommendations.

These requirements complete the accountability process by ensuring that recommendations issued from audit reports are implemented. The fiscal accountability process is illustrated in **Figure 1**.

**Figure 1: Fiscal Accountability Process**



Source: OAG

### **1.3. The Importance of Follow-up of Implementation of Legislative Recommendations**

Parliament and County Assemblies are entrusted with the critical task of ensuring effective governance and holding the executive accountable in accordance with Article 95, 96 and 185 of the Constitution of Kenya, 2010. Tracking, following up, and reporting on the status of implementation of recommendations issued by these Legislative institutions are essential functions for strengthening democracy, promoting good governance, and enhancing public service delivery. Implementation of Legislative recommendations emanating from audit reports is fundamental to ensuring that the reforms pursued through the Auditor-General's reports translate into tangible improvements in governance and public service delivery.

Tracking and following up on the implementation of recommendations is important, specifically in the context of audits, legislative work, legal compliance, and fiscal responsibility, as detailed below: -

#### **1.3.1. Measuring and Realizing Impact from Audit and Legislative oversight**

One of the core functions of the Legislature, both at the national and county levels, is to ensure that public resources are used efficiently and effectively. Legislative committees play a critical role in scrutinizing the work of the executive and the utilization of public funds. The audit reports are one of the tools and mechanism the Legislature relies on to carry out this function.

Tracking and following up on the implementation of recommendations from these audits and committee reports is critical in measuring the real impact of these oversight efforts. Recommendations often point to corrective actions that need to be taken on areas where financial mismanagement, inefficiencies, or lack of transparency have been identified. Lack of systematic tracking and following up, may lead to the risk that these recommendations could remain unaddressed, rendering the audit and related oversight processes ineffective.

By monitoring the status of implementation of recommendations, Parliament and County Assemblies can assess whether the proposed changes or improvements have been realized and whether public resources are being used effectively. This process

ensures that audit findings translate into concrete actions, ultimately improving the functioning of public institutions and the quality of services provided to citizens.

### **1.3.2. Compliance with Legal and Statutory Requirements**

The Constitution and the Public Audit Act, 2015 mandates OAG to audit the public sector and submit reports to Parliament, County Assemblies, and other relevant bodies. Section 31(1) of the Public Audit Act, 2015 specifically requires Accounting Officers to respond to the Auditor-General's recommendations and to report back on the actions taken to address audit queries. Further, Section 53 of the Act further requires the Accounting Officers to implement the recommendations made in audit reports and provide periodic feedback on the progress of implementation. In addition, Section 68(2)(l) of the Public Finance Management Act, 2012 requires an Accounting Officer to take appropriate measures to resolve any issues arising from audit, which may remain outstanding.

Tracking the implementation of recommendations is essential for ensuring compliance with these statutory requirements. It enables the Legislature to ensure that the Executive is not only acting on audit findings but is also adhering to the legal requirements set forth in the Public Audit Act, 2015. This process of checking on compliance promotes accountability, ensuring that there is follow-through on corrective actions taken and that public institutions do not omit or delay addressing issues of public concern.

### **1.3.3. Compliance with Auditing Standards Requiring Supreme Audit Institutions to Institute a Follow-Up Mechanism**

The International Standards of Supreme Audit Institutions (ISSAIs), issued by the International Organization of Supreme Audit Institutions (INTOSAI), sets out global-best-practices for public sector auditing. These Standards require Supreme Audit Institutions (SAIs), such as the Office of the Auditor-General, to follow up as appropriate, on previous audit findings and recommendations. This ensures that the audited entities have taken corrective actions to address identified issues.

ISSAIs further emphasizes the need for Supreme Audit Institutions (SAIs) to report to the Legislature on the conclusions and impacts of all relevant corrective actions taken by audited entities, following audit findings and recommendations.

By aligning Kenya's audit practices with ISSAIs, the Country ensures that its public audit systems are transparent, credible, and internationally recognized. Tracking and following up on the implementation of audit recommendations is a critical part of this framework. It ensures that the recommendations of the Auditor-General lead to meaningful improvements in public financial management and governance.

For Kenya, adhering to ISSAIs is not just a matter of compliance with international norms, but also a key part of fostering trust in public institutions and improving the overall effectiveness of its governance systems.

#### **1.3.4. Improving Service Delivery to the Public**

One of the direct benefits of tracking and following up on the implementation of recommendations is the improvement of service delivery to the public. Recommendations from Parliament and County Assemblies often focus on areas where public service delivery is weak or ineffective.

By ensuring that recommendations are followed through and implemented, the Legislature helps to ensure that government programs deliver the services they are intended to provide. Through systematic monitoring of progress, Parliament and County Assemblies can ensure that citizens benefit from tangible improvements in service delivery, thus strengthening the legitimacy of government institutions and enhancing public trust.

Furthermore, the effective implementation of audit recommendations strengthens the institutional framework of public accountability, which is foundational to good governance in Kenya.

#### **1.3.5. Enhancing Fiscal Responsibility**

The Public Finance Management (PFM) Act, 2012 provides the legal framework for managing public finances in Kenya, ensuring that public resources are used prudently, transparently, and in a manner that benefits citizens. The PFM Act, 2012 outlines the responsibilities of the government in terms of planning, budgeting, expenditure, and reporting. One of its key principles is fiscal responsibility, which calls for the efficient management of public funds to support sustainable development.

Tracking and following-up on implementation of recommendations from both Parliament and County Assemblies play a critical role in enhancing fiscal responsibility.

By monitoring the implementation of audit recommendations, the Legislature ensures that the National Government and county governments comply with these requirements, ultimately leading to more responsible fiscal management and better governance.

## CHAPTER TWO: METHODOLOGY FOR TRACKING, FOLLOW-UP AND REPORTING ON IMPLEMENTATION OF RECOMMENDATIONS

### 2.1. Objective and Scope of the Follow-up

The objective of this follow-up was to determine the extent to which the respective audited and other third-party implementing entities took corrective actions on the recommendations made by the National Assembly in the First Report of the Public Investments Committee on Social Services, Administration and Agriculture for the non-compliant twenty-three (23) state corporations which was adopted on 28 February, 2024.

The Report by the National Assembly had ninety (90) recommendations for twenty-three (23) State Corporations, which were to be implemented by thirty-four (34) entities. The entities comprised:

- i) Twenty-one (21) state corporations - two (2) State Corporations were nonexistent;
- ii) Eight (8) line /parent ministries;
- iii) Two (2) Independent Offices and Commissions- (Office of the Auditor-General and the Office of the Attorney-General); and
- iv) Three (3) investigative and prosecution agencies- Directorate of Criminal Investigations, Ethics and Anti-Corruption Commission and Office of the Director of Public Prosecutions.

### 2.2. The Follow-Up Process

The review was conducted in accordance to the OAG Framework for Tracking, Follow-up and Reporting on the Implementation of Audit Recommendations and the OAG Audit Methodology, as illustrated in the **Figure 2**.

### Step 1: General Considerations

The follow-up process was initiated with the Office reviewing the Legislative Report on Audit Recommendations to confirm that the timelines for implementation of Legislative recommendations had lapsed.

### Step 2: Pre-follow-up Analysis

Further, the report was subjected to an in-depth review of the general and entity-specific recommendations, with the aim of classifying the recommendations according to the responsibility for implementation, similarity of actions or output and fiscal

implication. The recommendations were then summarized and allocated to respective audit entities and/ or third-party implementing agencies, depending on the responsibility of implementation.

### Step 2: Circularization to Audited Entities and Constitutional Commissions and Independent Offices

The Office of the Auditor-General subsequently requested in writing, the responsible entity(ies) to make a representation on the actions they had taken to address the recommendations covered in the subject Legislative report. Responses by the audited entities and CCIOs Management to this request were also required to be officially done in writing to OAG, for them to be considered as management representation.

### Step 3: Verification of Management Responses

The Office of the Auditor-General identified the Expected Corrective Actions (ECAs) from each recommendation, depending on the responsibility of implementation, activities to be undertaken, timeframe for implementation and the desired output. From the identified ECAs, the Office then developed procedures for verifying the management representation. However, responses received from CCIOs, as recommendation implementors, based on their mandate(s), were not subjected to any verification process by the Office.

Figure 2: The Follow-up Process



Source: OAG Financial and Compliance Audit Manual (Revised 2025)

#### Step 4: Conclusion on the Status of Implementation of Recommendations

The Office then summarized the findings of the verification process in a conclusion statement for each recommendation. This conclusion was subjected to the criteria in **Table 1**, in arriving at an assessed status for the recommendation.

**Table 1: Categories of the Status of Implementation of Recommendations**

Decision criteria	Status
a. When all expected corrective actions have been concluded	Implemented
b. When expected corrective actions are initiated but not concluded	Partially Implemented
c. When expected corrective actions have not been initiated	Not Implemented
d. When no expected corrective action can be instituted to address the recommendation	Not Implementable
e. Mandate to implement the recommendation does not belong to the indicated entity or has shifted to a different entity through legislation	Not Applicable

Source: OAG Financial and Compliance Audit Manual

The recommendations being tracked were then categorized depending on the type of recommendation, as follows:

- i. Policy-based recommendations relate to developing or changing a policy guideline to address an underlying issue;
- ii. Investigative-based recommendations invite investigative agencies to initiate further investigation on issues raised during the deliberations of audit reports;
- iii. Legislative-based recommendations are referrals to the Parliament/ Senate or County Assembly for review or amendment of an existing law or enactment of a new law to resolve a deficiency or gap noticed in the existing statutes;
- iv. Administrative-based recommendations which require an Accounting Officer or Cabinet Secretary to take administrative action such as sanctions or issue reprimands against an officer to remedy an irregularity/ omission in the use of public resources;
- v. Prosecution-based recommendations prompt prosecution agencies to initiate prosecution based on an outright identified offense; and
- vi. Research-based recommendations require Accounting Officers to undertake research to identify the plausible cause and effect and thus resolving an occurrence or coming up with proper guidelines to address an issue.

The recommendations were categorized as detailed in **Table 2**.

**Table 2: Categories of Recommendations Tracked**

Entity	Total	Administrative-Based		Investigative-Based		Prosecution-Based		Legislative-Based		Policy-Based	
		No.	%	No.	%	No.	%	No.	%	No.	%
Audited entities	37	36	97%	-	-	-	-	-	-	1	3%
Independent Offices and Commissions	23	21	91%	-	-	-	-	2	9%	-	-
Investigative and Prosecution Agencies	12	-	-	7	58%	5	42%	-	-	-	-
Line/Parent Ministries	18	-	-	-	-	-	-	18	100%	-	-
<b>Sub-Total</b>	<b>90</b>	<b>57</b>	<b>63%</b>	<b>7</b>	<b>8%</b>	<b>5</b>	<b>6%</b>	<b>20</b>	<b>22%</b>	<b>1</b>	<b>1%</b>

Source: OAG Analysis of tracked recommendations and management responses

**Step 5: Status Report**

The culmination of the follow-up process was a report that details the rationale for follow-up, methodology applied and the status of implementation of recommendations for all the entities covered by the report.

## CHAPTER THREE: FINDINGS ON THE STATUS OF IMPLEMENTATION OF RECOMMENDATIONS

### 3.1. OVERALL IMPLEMENTATION STATUS

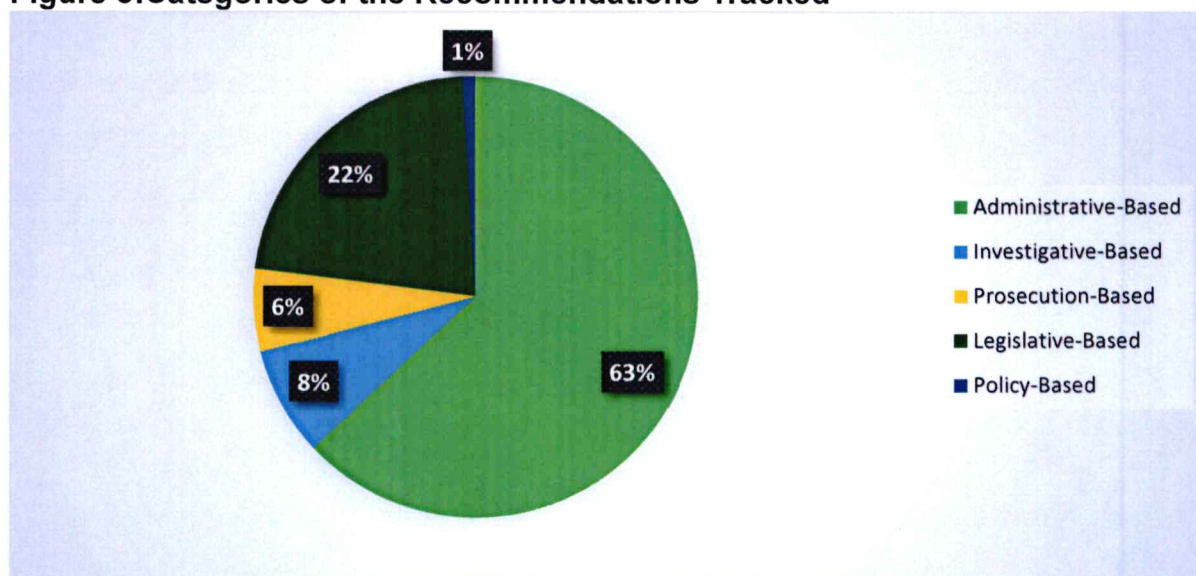
#### 3.1.1 Types of Recommendations Tracked

The report categorizes all the ninety (90) recommendations tracked into:

- i. Fifty-seven (57), representing 63% of the recommendations, were administrative-based;
- ii. Seven (7), representing 8% of the recommendations, were investigative-based;
- iii. One (1), representing 1% of the recommendations, was policy-based;
- iv. Twenty (20), representing 22% of the recommendations, were legislative-based; and
- v. Five (5), representing 6% of the recommendations, were prosecution-based.

The categorization of the tracked recommendations is illustrated in **Figure 3**.

**Figure 3: Categories of the Recommendations Tracked**



*Source: OAG Analysis of the tracked recommendations and management responses*

Further, out of the ninety (90) recommendations, twenty-six (26) were conditional or incidental to the implementation of other recommendations within the report. This implied that these recommendations could only be implemented on condition that other implementation actors action recommendations issued to them by the National Assembly.

### 3.1.2 Findings

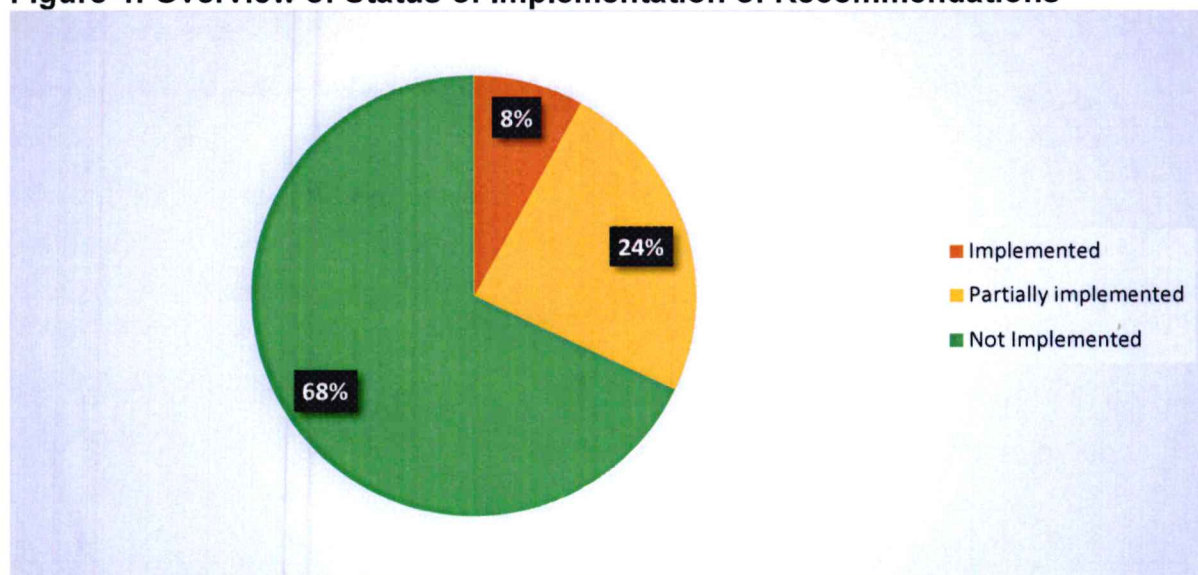
#### (i) Response to Enquiries on the Implementation Status

The Office requested thirty-three (33) entities to make written representation on the actions they had taken to address the recommendations issued in the Report (excluding the Office of the Auditor-General as an implementing entity). The entities consist of state corporations, investigative agencies, Constitutional Commissions and Independent Offices, and parent ministries. However, only thirteen (13) entities, representing 39% of the entities, responded to the request for feedback on the action taken to implement Legislative recommendations. The list of the responsive and non-responsive entities is detailed in **Appendix I**.

#### (ii) Rate of Implementation of Legislative Recommendations

Out of the ninety (90) recommendations that were tracked, seven (7), representing 8% of the recommendations were implemented, twenty-two (22), representing 24% were partially implemented and sixty-one (61), representing 68%, were not implemented. The summary of the implementation status is shown in **Figure 4** and **Table 3**.

**Figure 4: Overview of Status of Implementation of Recommendations**



Source: OAG Analysis of tracked recommendations and management responses

**Table 3: Summary of the Implementation Status**

Entity	Total	Implemented		Partially implemented		Not Implemented	
		No.	%	No.	%	No.	%
Audited Entities	37	0	0%	13	35%	24	65%
Independent Offices and Commissions	23	-	-	7	30%	16	70%
Investigative and Prosecution Agencies	12	5	42%	-	-	7	58%
Parent/Line Ministries	18	2	11%	2	11%	14	78%
<b>Sub-Total</b>	<b>90</b>	<b>7</b>	<b>8%</b>	<b>22</b>	<b>24%</b>	<b>61</b>	<b>68%</b>

Source: OAG Analysis of tracked recommendations and management responses

The follow-up established that none of the audited entity had fully implemented the recommendations, while 65% of the recommendations had not been implemented. Further, 78% of the recommendations to line ministries were not implemented. This can be partly attributed to non-operationalization of fourteen (14) state corporations by the Cabinet Secretaries for the line ministries as recommended by the National Assembly.

**(iii) Failure to Prepare Financial Statements**

Out of the twenty-one (21) entities interrogated and expected to prepare financial statements, eleven (11) entities had a budgetary allocation of Kshs.3,260,373,889 in the financial year 2023/2024. Four (4) of those entities prepared and submitted financial statements and therefore, were accountable for their budgetary allocations. However, seven (7) entities, with a budgetary allocation of Kshs.2,157,011,813 in the Financial Year 2023/2024, did not prepare financial statements, as detailed in **Table 4**.

**Table 4: Entities and their Itemized Budgetary Allocations**

	State corporation	Recurrent Budget (Kshs.)	Development Budget (Kshs.)	Total (Kshs.)
1	Kenya Consumer Advisory Committee	2,200,000	0	2,200,000
2	Mathari National Teaching and Research Hospital	1,273,242,473	550,000,000	1,823,242,473
3	Media Complaints Commission	10,000,000	0	10,000,000
4	National Heroes Council	188,360,000	0	188,360,000
5	Kenya Health Human Resource Advisory Council	52,044,168	0	52,044,168
6	Kenya Nutritionists and Dieticians Institute	24,055,955	0	24,055,955
7	Agricultural Information Resource Centre	57,109,217	0	57,109,217
	<b>Grand Total</b>	<b>1,607,011,813</b>	<b>550,000,000</b>	<b>2,157,011,813</b>

Source: The National Treasury Budget for the Financial Year 2023/2024

Failure to prepare the financial statements meant that the Office could not verify the expenditure of the funds allocated to the entities.

### **3.2. IMPLEMENTATION OF RECOMMENDATIONS PER AUDITED ENTITY**

The National Assembly issued the following recommendations, as a result of failure by various line ministries to operationalize government entities established under them. The entities were created through Legal Notices, Acts of Parliament or Executive Orders.

#### **AGRICULTURAL INFORMATION RESOURCE CENTRE**

The National Assembly issued two (2) recommendations to the Agricultural Information Resource Centre (AIRC), as detailed below:

1. Within three (3) months upon tabling and adoption of the Report, the Accounting Officer prepares outstanding financial statements for the Centre since its establishment as a Semi-Autonomous Government Agency and submits the financial statements to the Auditor-General for audit; and
2. Subsequently, the Accounting Officer must, at all times, comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012.

#### **Management Response**

The Accounting Officer submitted that the: -

The Centre (AIRC) was established in 1966 and has over the years produced agricultural information materials for extension workers and farmers. The Centre has also been involved in training and other related courses which include communication skills, supervisory and management skills, extension service delivery for extension and other development workers. AIRC initially offered services free of charge, but in the late 1980s, due to budgetary constraints, the Government found itself unable to provide adequate financial resources to AIRC for investment and operations.

In pursuit of the recommendations made by a consultant, a proposal for a Revolving Fund for AIRC commercial activities was prepared. The Fund aimed at rationalizing the Centre's operations to enable it exploit its comparative advantage.

The Government created a Revolving Fund, through Legal Notice Number 163 of 25 June, 1993. The purpose of the Fund was to facilitate AIRC to operate commercially and to retain the revenue earned to meet its production costs, instead of remitting it to The National Treasury. To this end, a seed capital of £500,000 (Kshs.10 million) was provided as a Revolving Fund to meet AIRC initial working capital requirements from

the Treasury in the Financial Year 1993/94. This arrangement enabled the Centre retain revenues earned from the commercial activities, to enhance the quality of services and thereby be more effective, efficient, responsive to the information needs of the Kenyan farmers, training needs of extension workers and the agriculture sector in general.

Note Clause 3 of the Exchequer and Audit of the Agricultural Information Centre's Revolving Fund Regulations, 1993, which came into operation on the 01 July, 1993: -

- i) There shall be established a fund to be known as the Agricultural Information Centre Revolving Fund which shall consist of monies appropriated by Parliament for that purpose.
- ii) The Fund shall be administered by a Director of the Centre appointed for that purpose by the accounting officer of the Ministry for the time being responsible for matters relating to Agriculture.
- iii) All monies realized from the sale of products or the provision of services by the Agricultural Information Centre shall be paid into the Fund.
- iv) The object and purpose of the Fund shall be to provide funds for the development of the Agricultural Information Centre to meet the demand for agricultural training and media materials within and outside the Ministry of Agriculture.
- v) All the monies of the Fund shall be paid into a special account operated by the officer administering the Fund.

The Centre has always prepared a complete set of Financial Statements and submitted them to the Auditor-General's Office for audit, as per the law (with copies of the same to Controller of Budget, Commission on Revenue Allocation and National Treasury).

The Financial Statements have always carried the heading "Annual Reports & Financial Statement for Agricultural Information Resource Centre Revolving Fund", which is the same as Agricultural Information Resource Centre.

The Fund is domiciled in the Centre and therefore, we cannot prepare two sets of Financial Statements since the Centre and the Fund are one and the same, and if we were to do so, we would duplicate the same statements which does not make any sense. (Note Clause 3(2) which says that " The Fund shall be administered by a

Director of the Centre " which is clear evidence that the Fund and the Centre are one and the same.

Finally, we have had discussions with the Accounting Officer and our Legal advisors on our proposal to amend the Legal Notice Number 163 of 25 June, 1993 (which we believe has lapsed) to make AIRC a Semi-Autonomous Government Agency (SAGA) since as it is currently, and from the structures and the nature of its operations, it doesn't qualify to be referred as a Revolving Fund by all standards. The Centre is also referred to as a SAGA by Executive Order No.2 of 2023.

**Conclusion on Status**

The Agricultural Information Resource Centre has not prepared financial statements as a Semi-Autonomous Government Agency since inception in 1966.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## **MATHARI NATIONAL TEACHING AND REFERRAL HOSPITAL**

The National Assembly made three (3) recommendations to the Mathari National Teaching and Referral Hospital, as detailed below: -

3. Within three (3) months upon tabling and adoption of the Report, the Accounting Officer prepares outstanding financial statements of the Hospital since inception and submits them to the Auditor-General for audit; and
4. The Accounting Officer must, at all times, comply with the legal provisions relating to accounts and audit, in accordance with Section 68 of the Public Finance Management Act, 2012, Section 16 of Legal Notice 160 of 2020 and Section 14(3) of the State Corporations Act, 1986.

### **Management Response**

The Management submitted that: -

- i) The Mathari National Teaching and Referral Hospital is not fully delinked from the State Department for Medical Services, and all its staff are deployed and salaries drawn from the State Department.
- ii) The Budget of the Mathari National Teaching and Referral Hospital is domiciled and expended by the State Department for Medical Services through IFMIS. The Hospital, therefore, must seek authority to incur expenditure from the Principal Secretary.
- iii) Being that the Hospital's budget and staff are still under the State Department for Medical Services, it is the State Department which has been preparing and submitting financial statements to OAG within which all appropriated budget and expenditure for MNTRH is reported. As such, the Hospital cannot prepare financial statements as it will amount to double reporting.
- iv) The Hospital wishes to note that it has since finalized all Human Resource Instruments which have been approved by the Salaries and Remuneration Commission and the Public Service Commission. In addition, the Hospital is seeking a Personnel Emolument Budget from The National Treasury (TNT) to enable it to absorb the deployed staff and recruit new staff. Further, MNTRH is seeking TNT's support in disbursement of GOK grants to the Hospital to enable MNTRH to have a legal responsibility to prepare Annual Financial Statements as per Section 68(2) of the PFM Act, 2012.

**Conclusion on Status**

The Hospital did not prepare and submit financial statements for audit as required by Section 68(2) (k) of the PFM Act, 2012.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

5. The National Assembly also recommended that, even if the Hospital is relocated to Ngong, with a larger piece of land, the current location be retained for posterity.

**Management Response**

The Management did not respond on the status of the planned relocation of the Hospital.

**Conclusion on Status**

The issue of the relocation was not addressed. In addition, the Management did not provide information on how the current land would be utilized.

**Recommendation Category:** Policy

**Implementation Status:** Not Implemented

## **THE COUNSELLORS AND PSYCHOLOGISTS BOARD**

The National Assembly issued two (2) recommendations to the Counsellors and Psychologists Board, as detailed below:

6. The Registrar Counselors and Psychologists Board must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012, Section 43 of the Counselors and Psychologists Act, 2014 and Section 14(3) of the State Corporations Act, 1986; and
7. Within three (3) months upon tabling and adoption of the Report, the Accounting Officer prepares and submit financial statements on the Appropriations in Aid and any other monies received or collected by the entity in form of grants, donations or loans in the course of its operation to the Auditor-General for audit and reporting to Parliament.

### **Management Response**

The Management submitted that the Counsellors and Psychologists Board was established on 5 August, 2022 and had not received funding from the Government since its inception. However, during the financial year 2024/2025, the Board received its first funding from the Government, which the Management endeavors to prepare and submit the financial statements to the Office of the Auditor-General.

### **Conclusion on Status**

The Registrar Counselors and Psychologists Board did not prepare financial statements as recommended.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## THE HEALTH RECORDS AND INFORMATION MANAGERS BOARD

The National Assembly made two (2) recommendations to the Health Records and Information Managers Board, as detailed below:

8. The Registrar Health Records and Information Managers Board must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012 and Section 14(3) of the State Corporations Act, 1986; and
9. Within three (3) months upon tabling and adoption of the Report, financial statements be submitted for audit, the Auditor-General should audit and report to Parliament on the Appropriations in Aid and any other monies received or collected by the entity in form of grants, donations or loans in the course of its operation.

### **Management Response**

The Management responded by stating that the Health Records Information Managers Board (HRIM) Act. No. 15 of 2016 was enacted by Parliament in 2016. In compliance with this directive, the Principal Secretary (PS) Public Health and Professional Standards, through the Cabinet Secretary Health, appointed the HRIM Board on 5 August, 2022. This appointment was made in line with the Public Investments Committee directive to the PS for Health to operationalize the HRIM Board.

### **Conclusion on Status**

The Accounting Officer prepared the financial statements for the financial year 2023/2024. However, the financial statement for the years since inception were not prepared as recommended. The source of the opening balances for Assets and Liabilities could therefore not be confirmed.

**Recommendation Category:** Administrative

**Implementation Status:** Partially Implemented

## **KENYA HEALTH PROFESSIONS OVERSIGHT AUTHORITY**

The National Assembly made two (2) recommendations to the Kenya Health Professions Oversight Authority (KHPOA), as detailed below:

10. Within three (3) months of tabling and adoption of the Report, the Accounting Officer to prepare outstanding financial statements of the Kenya Health Professions Oversight Authority since inception and submit to the Auditor-General for audit; and
11. The CEO KHPOA must at all times comply with the legal provisions relating to accounts and audits, in accordance with Section 68 of the Public Finance Management Act, 2012 and Section 59 of the Health Act, 2017.

### **Management Response**

The Management responded by stating that to carry out its broad mandate as per the Health Act, the KHPOA, following the recommendation by PIC, was granted the Autonomy in its finances and operations from the financial year 2023/2024 by the Office of the Principal Secretary, State Department for Public Health and Professional Standards, in the Ministry of Health.

### **Conclusion on Status**

The Accounting Officer prepared the financial statements for the financial year 2023/2024. However, the financial statement for the years since inception were not prepared as recommended. The source of the opening balances for Assets and liabilities could, therefore, not be confirmed.

**Recommendation Category:** Administrative

**Implementation Status:** Partially Implemented

## **KENYA NUTRITIONISTS AND DIETICIANS INSTITUTE**

The National Assembly made two (2) recommendations to the Kenya Nutritionists and Nutritionists Institute (KNDI), as detailed below:

12. The Accounting Officer prepares outstanding financial statements of the Institute since inception and submits it to the Auditor-General for audit; and
13. The CEO KNDI must at all times comply with the legal provisions relating to accounts and audit, in accordance with Section 68 of the Public Finance Management Act, 2012 and Section 14(3) of the State Corporations Act.

### **Management Response**

The Accounting Officer did not respond to the request for information on the status of preparation and submission of financial statements. Further, the Auditor-General had not, as at the time of follow-up, received the financial statements of the Institute since inception for audit.

### **Conclusion on Status**

The Management did not prepare and submit financial statements of the Institute since inception for audit.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## **PHYSIOTHERAPY COUNCIL OF KENYA**

The National Assembly made two (2) recommendations to the Physiotherapy Council of Kenya, as detailed below:

14. The Accounting Officer prepares outstanding financial statements of the Council since inception and submits them to the Auditor-General for audit; and
15. The CEO of the Physiotherapy Council of Kenya must at all times comply with the legal provisions relating to accounts and audit, in accordance with Section 68 of the Public Finance Management Act, 2012, Section 16 of the Physiotherapists Act, 2014 and Section 14(3) of the State Corporations Act, 1986.

### **Management Response**

The Accounting Officer stated that the outstanding Financial Statements for the Financial Years 2017/2018 to 2023/2024 had since been prepared and submitted to the Auditor-General for audit and certificates of audit issued in December 2024.

### **Conclusion on Status**

The Physiotherapy Council of Kenya prepared and submitted financial statements for audit and audit certificates issued in December 2024.

**Parliament Recommendation Category:** Administrative

**Parliament Implementation status:** Partially Implemented

## **PUBLIC HEALTH OFFICERS AND TECHNICIANS COUNCIL**

The National Assembly made two (2) recommendations to the Public Health Officers and Technicians Council as detailed below:

16. The Accounting Officer prepares outstanding financial statements of the Council since inception and submits them to the Auditor-General for audit; and
17. The CEO Public Health Officers and Technicians Council must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012, Section 19 of the Public Health Officers (Training, Registration and Licensing) Act, 2013 and Section 14(3) of the State Corporations Act, 1986.

### **Management Response**

The Accounting Officer did not respond to the request for information on the status of preparation and submission of financial statements. Further, the Auditor-General had not, as at the time of the follow-up, received the financial statements of the Institute since inception for audit.

### **Conclusion on Status**

The Management did not prepare and submit financial statements of the Council since inception for audit.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## **CLINICAL OFFICERS COUNCIL**

The National Assembly made two recommendations to the Clinical Officers Council as detailed below:

18. The Accounting Officer prepares outstanding financial statements of the Council since inception and submits them to the Auditor-General for audit. The Auditor-General shall audit and report to Parliament in accordance with Article 229 of the Constitution and the Public Audit Act, 2015; and
19. The Registrar Clinical Officers Council must at all times comply with the legal provisions relating to accounts and audit, in accordance with Section 68 of the Public Finance Management Act, 2012 and Section 29 of the Clinical Officers (Training, Registration and Licensing) Act, 2017.

### **Management Response**

The Accounting Officer submitted that the Council had prepared its financial statements, which had been audited by a private auditor, namely Warren & Associates up to 2021. After submitting the financial statements audited by the private firm, the Office of the Auditor-General confirmed that the private auditor is registered with ICPAK and is of good standing. In view of this confirmation, the Auditor-General used the opening balance as per the audited accounts and financial statements for the financial year 2021/2022. Further, the Council had complied in the preparation and submission of financial statements to the Office of Auditor-General for the financial year 2022/2023 and 2023/2024.

### **Conclusion on Status**

The Accounting Officer prepared the financial statements for the financial years 2022/2023 and 2023/2024. However, the financial statements for the years since inception were not prepared as recommended and therefore, the source of the opening balances for Assets and Liabilities could not be confirmed.

**Recommendation Category:** Administrative

**Implementation Status:** Partially Implemented

## **KENYA HEALTH HUMAN RESOURCE ADVISORY COUNCIL**

The National Assembly made two (2) recommendations to the Kenya Health Human Resource Advisory Council, as detailed below:

20. Within three (3) months of tabling and adoption of the Report, the Accounting Officer prepares outstanding financial statements of the Council since inception and submits them to the Auditor-General for audit; and

21. The CEO, Kenya Health Human Resource Advisory Council must at all times comply with the legal provisions relating to accounts and audit, in accordance with Section 68 of the Public Finance Management Act, 2012, Section 43 of the Health Act, 2017 and Section 14(3) of the State Corporations Act, 1986.

### **Management Response**

The Accounting Officer submitted that the Kenya Health Human Resource Advisory Council (KHRAC) is established as a body corporate under Sections 30 - 44 of the Health Act, 2017. Operationalization of KHRAC started in 2019 when the then Principal Secretary for Health deployed officers from the Ministry of Health to the interim Secretariat. However, it was not until May 2023 that the Board was gazetted. The Kenya Health Human Resource Advisory Council operated on a budget itemized under the State Department for Public Health and Professional Standards in the financial years 2020/2021, 2021/2022, 2022/2023 and 2023/2024. The approval and accounting for the use of these funds during this period was done by the State Department for Public Health and Professional Standards.

### **Conclusion on Status**

The Management did not prepare and submit financial statements of the Council since inception for audit.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## **MEDIA COMPLAINTS COMMISSION**

The National Assembly made one (1) recommendation to the Media Complaints Commission as follows: -

22. Within three (3) months of tabling and adoption of their Report, the Accounting Officer prepares outstanding financial statements of the Council since inception and submits them to the Auditor-General for audit.

### **Management Response**

The Management Response was as detailed below: -

#### **Formation**

The Media Complaints Commission is established by Section 27 of the Media Council Act No. 46 of 2013.

#### **Funding**

- The Complaints Commission receives its funding from allocation of the National Assembly, pursuant to Section 23(a) of the Media Act No.46 of 2013, through the Media Council of Kenya, which provides secretariat services and other related administrative support.
- The funding received by the Media Complaints Commission, through the Media Council of Kenya, is for their sitting allowances, which is supported by the agenda of hearings and proof of attendance of these sittings.

#### **Reporting**

- All expenditure incurred by the Media Complaints Commission in the execution of its functions and achieving its mandate is duly reported within the Financial Statements and Financial Reports of the Media Council of Kenya, which is availed to The National Treasury and presented to the Office of the Auditor-General for external audit purposes.
- Consequently, the Office of the Auditor-General examines the financial reports of the Media Complaints Commission in tandem with those of the Media Council of Kenya, as per Section 26 1, 2 (a and b) and 3 of the Media Council Act, 2013.

### **Response to the Issue**

- The Media Council Act, 2013 does not expressly provide for the preparation of a separate set of financial statements for the Media Complaints Commission and consequently a separate audit by the Office of the Auditor-General.

- Currently all expenditure incurred by the Complaints Commission is reported within the Financial Statements for the Media Council of Kenya and audited by the Office of the Auditor-General.

**Conclusion on Status**

The Management did not prepare and submit financial statements of the Media Complaints Commission since inception for audit.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## **TOBACCO CONTROL BOARD**

The National Assembly made one (1) recommendation to the Tobacco Control Board as follows: -

23. The National Assembly recommended that within three (3) months upon tabling and adoption of this report, the Accounting Officer should prepare all outstanding financial statements and present them to the Office of the Auditor-General for audit.

### **Management Response**

The Accounting Officer stated that the annual financial statements for the Tobacco Control Board were duly prepared and submitted to the Auditor-General for audit, in compliance with Section 68(2) of the Public Finance Management Act, 2012. The Office of the Auditor-General, through its Letter Ref: OAG/HL&SP/TCB/2023-2024 (16), dated 31 December, 2024, enclosed a certified copy of the audit report for the year ended 30 June, 2024, with the official seal affixed for reference and retention.

### **Conclusion on Status**

The Accounting Officer, except for the financial year 2023/2024, did not prepare and submit the outstanding financial statements for the previous financial years since operationalization of the Board, as recommended by the National Assembly.

**Recommendation Category:** Administrative

**Implementation Status:** Partially Implemented

## **UNIVERSAL SERVICE ADVISORY COUNCIL**

The National Assembly made one (1) recommendation to the Universal Service Advisory Council as follows: -

24. The National Assembly recommended that within three months upon tabling and adoption of this report, the Accounting Officer should prepare all outstanding financial statements and present them to the Office of the Auditor-General for audit.

### **Management Response**

The Management stated that Regulation 9 of the Kenya Information and Communication Act (Universal Access Services), states that the Universal Service Advisory Council shall:

- (i) Advise the Authority and provide strategic policy guidance for the implementation of the Universal Service Fund; and
- (ii) Perform any other functions assigned to it by the Board of Directors from time, and as necessary for the implementation of these Regulations.

Further, the Authority prepares annual reports of the Universal Service Fund and submits them to the Cabinet Secretary, The National Treasury and the Office of the Auditor-General as prescribed by the PFM Act, 2012 and PFM (National Government) Regulations, 2015. In view of the foregoing, we wish to clarify that the preparation of annual financial statements for the Universal Service Advisory Council is not a requirement under the PFM Act.

### **Conclusion on Status**

The Accounting Officer of the Council did not prepare financial statements as recommended, contrary to Article 229(4) of the Constitution and Section 68(2)(k) of the PFM Act, 2012.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## **VALUERS REGISTRATION BOARD**

The National Assembly made one (1) recommendation to the Valuers Registration Board as follows: -

25. The National Assembly recommended that the Accounting Officer prepare outstanding financial statements of the Valuers Registration Board since inception and submit them to the Auditor-General for audit.

### **Management Response**

The Accounting Officer did not submit any response or financial statements for audit.

### **Conclusion on Status**

The Accounting Officer did not prepare financial statements as recommended by the National Assembly.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## **ESTATE AGENTS REGISTRATION BOARD**

The National Assembly made two (2) recommendations to the Estate Agents Registration Board, as detailed below:

26. The Accounting Officer prepares outstanding financial statements of the Board since inception and submits them to the Auditor-General for audit; and

27. The Registrar Estate Agents Registration Board must, at all times, comply with the legal provisions relating to accounts and audit, in accordance with Section 68 of the Public Finance Management Act, 2012 and Section 14(3) of the State Corporations Act, 1986.

### **Management Response**

The Accounting Officer did not submit a response on the actions taken to implement the recommendations made by the National Assembly and no financial statements were submitted for audit for the period recommended.

### **Conclusion on Status**

The Accounting Officer did not prepare financial statements as recommended by the National Assembly.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## **KENYA FISH MARKETING AUTHORITY**

The National Assembly made three (3) recommendations to the Kenya Fish Marketing Authority, as detailed below: -

28. Within three (3) months of tabling and adoption of the Report, the Accounting Officer prepares outstanding financial statements of the Authority since inception and submits them to the Auditor-General for audit.

29. The CEO, Kenya Fish Marketing Authority must at all times comply with the legal provisions relating to accounts and audit, in accordance with Section 68 of the Public Finance Management Act, 2012 and Section 14(3) of the State Corporations Act, 1986.

### **Management Response**

The Accounting Officer submitted financial statements for the financial years 2022/2023 and 2023/2024 to the Auditor-General which were audited and transmitted to Parliament.

### **Conclusion on Status**

The Accounting Officer prepared the financial statements for the financial years 2022/2023 and 2023/2024. However, the financial statement for the years since inception were not prepared as recommended by the National Assembly. The source of the opening balances for Assets and Liabilities could therefore not confirmed.

**Recommendation Category:** Administrative

**Implementation status:** Partially Implemented

30. Within three (3) months upon tabling and adoption of the Report the Accounting Officer of the Authority to provide the National Assembly with evidence of remittance of the unspent amount to The National Treasury.

### **Management Response**

The Accounting Officer did not provide the National Assembly with evidence of remittance of the unspent amount to The National Treasury as required.

### **Conclusion on Status**

The Accounting Officer did not implement the recommendation by the National Assembly

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## **KENYA FISHING INDUSTRIES CORPORATION**

The National Assembly made two (2) recommendations to the Kenya Fishing Industries Corporation, as detailed below:

31. Within three (3) months of tabling and adoption of the Report, the Accounting Officer to prepare outstanding financial statements of the Authority since inception and submit them to the Auditor-General for audit.
32. The CEO, Kenya Fishing Industries Corporation must at all times comply with the legal provisions relating to accounts and audit, in accordance with Section 68 of the Public Finance Management Act, 2012 and Section 14(3) of the State Corporations Act, 1986.

### **Management Response**

The Accounting Officer submitted financial statements for the financial years 2022/2023 and 2023/2024 to the Auditor-General which were audited and transmitted to Parliament.

### **Conclusion on Status**

The Accounting Officer prepared the financial statements for the financial years 2022/2023 and 2023/2024. However, the financial statements for the years since inception were not prepared as recommended. The source of the opening balances for Assets and Liabilities could, therefore, not be confirmed.

**Recommendation Category:** Administrative

**Implementation Status:** Partially Implemented

## **NATIONAL HEROES COUNCIL**

The National Assembly made two (2) recommendations to the National Heroes Council, as detailed below:

33. Within three (3) months of tabling and adoption of the Report, the Accounting Officer prepares outstanding financial statements of the Council since inception and submits to the Auditor-General for audit; and
34. The Director, National Heroes Council must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012, Section 43 of the Kenya Heroes Council, 2014 and Section 14(3) of the State Corporations Act, 1986.

### **Management Response**

The Management did not prepare outstanding financial statements of the Council since inception and submit to the Auditor-General for audit or respond in writing the reasons for non-compliance.

### **Conclusion on Status**

The Accounting Officer did not prepare financial statements as recommended by the National Assembly.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## **KENYA NATIONAL COMMISSION FOR CULTURE AND SOCIAL SERVICES**

The National Assembly made one (1) recommendation to the Kenya National Commission for Culture and Social Services as follows: -

35. Within three (3) months of tabling and adoption of this report, the Accounting Officer prepares outstanding financial statements of the Council since inception and submits them to the Auditor-General for audit.

### **Management Response**

The Management did not prepare outstanding financial statements of the Council since inception and submit to the Auditor-General for audit or respond in writing the reasons for non-compliance.

### **Conclusion on Status**

The Accounting Officer did not prepare financial statements as recommended by the National Assembly.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## **REFUGEE STATUS APPEALS COMMITTEE (FORMERLY REFUGEE APPEALS BOARD)**

The National Assembly made one (1) recommendation to the Refugee Status Appeals Committee as follows: -.

36. Within three months of tabling and adoption of the report, the Accounting Officer prepares outstanding financial statements of the Appeals Committee since inception and submits them to the Auditor-General for audit.

### **Management Response**

The Management did not prepare outstanding financial statements of the Appeals Committee since inception and submit to the Auditor-General for audit or respond in writing the reasons for non-compliance.

### **Conclusion on Status**

The Accounting Officer did not prepare financial statements as recommended by the National Assembly.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

## **KENYA CONSUMERS PROTECTION ADVISORY COMMITTEE**

37. The National Assembly made one (1) recommendation to the Kenya Consumers Protection Advisory Committee as follows: - The National Assembly recommended that within three months of tabling and adoption of this report, the accounting officer prepare outstanding financial statements of the Committee since inception and submit them to the Auditor-General for audit.

### **Management Response**

The Management did not prepare outstanding financial statements of the Advisory Committee since inception and submitted them to the Auditor-General for audit or respond in writing the reasons for non-compliance.

### **Conclusion on Status**

The Accounting Officer did not prepare financial statements as recommended by the National Assembly.

**Recommendation Category:** Administrative

**Implementation Status:** Not Implemented

### 3.3. RECOMMENDATIONS FOR INVESTIGATIVE AGENCIES, CONSTITUTIONAL COMMISSIONS AND INDEPENDENT OFFICES

#### ETHICS AND ANTI-CORRUPTION COMMISSION

The National Assembly referred six (6) recommendations for implementation to the Ethics and Anti-Corruption Commission (EACC). The Office requested EACC to provide an update on the status of implementation of the recommendations referred to them for further investigation by the National Assembly.

The Commission provided status on five (5) recommendations, with no information availed on the status in respect of the Kenya Nutritionists and Dieticians Institute. Four (4) of the recommendations had been implemented. The Commission reported that the investigations were at various levels of execution on all the matters referred to them, as detailed in **Table 5**.

**Table 5: Status of Implementation of Recommendations by the Ethics and Anti-Corruption Commission**

State Corporation	Audit Issue	Recommendation(s)	EACC Response	Recommendation Category	Implementation Status
Valuers Registration Board	The Accounting Officer of the Valuers Registration Board (VRB) did not prepare yearly financial statements and submit to the Auditor-General for audit in accordance with Section 68(2)k of Public Finance Management Act, 2012	38. Within three months upon tabling and adoption of the Report of the National Assembly, the Ethics and Anticorruption Commission should investigate the matter of the Valuers Registration Board outsourcing private auditors, contrary to Section 23 of the Public Audit Act, 2015. This is with a view to ascertain any loss of public funds, including audit fees paid to the private auditors, and the Office of Director of Public Prosecution (ODPP) to subsequently prefer appropriate charges.	Report captured under complaint number 109077	Investigative	Implemented
Estate Agents Registration Board	The Accounting Officer of Estate Agents Registration Board (EARB) did not prepare yearly financial statements and submit to the Auditor-General for audit in accordance with Section 68(2)k of	39. Within three months upon tabling and adoption of the Report of the National Assembly, the Ethics and Anticorruption Commission should investigate the matter of Estate Agents Registration Board (EARB) outsourcing private	Report captured under complaint number 109077	Investigative	Implemented

State Corporation	Audit Issue	Recommendation(s)	EACC Response	Recommendation Category	Implementation Status
	the Public Finance Management Act, 2012	auditors contrary to Section 23 of the Public Audit Act, 2015 with a view to ascertain any loss of public funds, including audit fees paid to the private auditors, and the Office of Director of Public Prosecution (ODPP) to subsequently prefer appropriate charges.			
Clinical Officers Council	The Accounting Officer of the Clinical Officers Council did not prepare yearly financial statements and submit to the Auditor-General for audit in accordance with Section 68(2)k of Public Finance Management Act, 2012	40. Within three months upon tabling and adoption of the Report of the National Assembly, the Ethics and Anti-Corruption Commission should investigate the matter of Clinical Officers Council outsourcing private auditors contrary to Section 23 of the Public Audit Act, 2015 with a view to ascertain any loss of public funds, including audit fees paid to the private auditors, and the Office of Director of Public Prosecution (ODPP) to subsequently prefer appropriate charges.	Report captured under complaint number 109077	Investigative	Implemented
Public Health Officers and Technicians Council	The Accounting Officer of the Public Health Officers and Technicians Council did not prepare yearly financial statements and submit to the Auditor-General for audit in accordance with Section 68(2)k of the Public Finance Management Act, 2012	41. Within three months upon tabling and adoption of the Report of the National Assembly, the Ethics and Anti-Corruption Commission should investigate the matter of the Public Health Officers and Technicians Council outsourcing private auditors contrary to Section 23 of the Public Audit Act, 2015 with a view to ascertain any loss of public funds, including audit fees paid to the private auditors, and the Office of Director of Public Prosecution (ODPP) to subsequently prefer appropriate charges.	Report captured under complaint number 109077	Investigative	Implemented
Kenya Nutritionists and Dieticians Institute	The Accounting Officer of the Kenya Nutritionists and Dieticians	42. Within three months upon tabling and adoption of the Report of the National Assembly,	No Remarks	Investigative	Not Implemented

State Corporation	Audit Issue	Recommendation(s)	EACC Response	Recommendation Category	Implementation Status
	Institute did not prepare yearly financial statements and submit to the Auditor-General for audit in accordance with Section 68(2)k of the Public Finance Management Act, 2012	the Ethics and Anti-Corruption Commission should investigate the matter of the KNDI outsourcing private auditors contrary to Section 23 of the Public Audit Act, 2015 with a view to ascertain any loss of public funds, including audit fees paid to the private auditors, and the Office of Director of Public Prosecution (ODPP) to subsequently prefer appropriate charges.			
Mathari National Teaching and Referral Hospital	The Accounting Officer of the Mathari National Teaching and Referral Hospital did not prepare yearly financial statements and submit to the Auditor-General for audit in accordance with Section 68(2)k of the Public Finance Management Act, 2012	43. Within three months upon tabling and adoption of the Report of the National Assembly, the Directorate of Criminal Investigations, the Ethics and Anti-Corruption Commission to initiate investigations into the alleged grabbing of part of the Hospital land. The Office of the Director of Public Prosecutions to initiate legal proceedings against any culpable party	Report captured under complaint number 109077	Investigative	Implemented

Source: OAG Analysis of Management Responses

## DIRECTORATE OF CRIMINAL INVESTIGATIONS

The National Assembly referred one (1) recommendation for implementation to the Directorate of Criminal Investigations (DCI). The Office of the Auditor-General cognizant of the independence of DCI requested Management to only indicate the status on implementation of the recommendation, without indicating the detailed nature of the actions.

However, the Management did not provide a response on the status of the recommendation referred to the Office. The recommendation is detailed in **Table 6**.

**Table 6: Status of Implementation of Recommendations by the Directorate of Criminal Investigations**

State Corporation	Audit Issue	Recommendation	DCI Response	Recommendation Category	Implementation Status
Mathari National Teaching and Referral Hospital	There are proposals to relocate the Hospital to Ngong which might expose the current land to the risk of being grabbed or sale to interested parties. The Hospital is in a protracted struggle to secure a title deed and there had been an increased encroachment of the facility's land and this sabotages its future expansion plans.	44. Within three months upon tabling and adoption of the Report of the National Assembly, the Directorate of Criminal Investigations and within three months upon tabling and adoption of the Report of the National Assembly, the Ethics and Anti-Corruption Commission to initiate investigations into the alleged grabbing of part of the Hospital land. The Office of the Director of Public Prosecutions to initiate legal proceedings against any culpable party.	No response	Investigative	Not Implemented

Source: OAG Analysis of Tracked Recommendations and Management Responses

## OFFICE OF THE DIRETOR OF PUBLIC PROSECUTIONS

The National Assembly referred five (5) recommendations to the Office of the Director of Public Prosecutions. The recommendations were incidental in that they required the Ethics and Anti-Corruption Commission to investigate various matters and the Office of Director of Public Prosecutions (ODPP) to subsequently prefer appropriate charges. The National Assembly required that:

45. within three (3) months upon tabling and adoption of the Report, the Ethics and Anti-Corruption Commission investigates how the Clinical Officers Council, outsourced private auditors, contrary to Section 23 of the Public Audit Act, 2015;
46. within three (3) months upon tabling and adoption of the Report, the Ethics and Anti-Corruption Commission investigates how the Public Health Officers and Technicians Council outsourced private auditors, contrary to Section 23 of the Public Audit Act, 2015;
47. within three (3) months upon tabling and adoption of the Report, the Ethics and Anti-Corruption Commission investigates how the Kenya Nutritionists and Dieticians Institute (KNDI) outsourced private auditors, contrary to Section 23 of the Public Audit Act, 2015;
48. within three (3) months upon tabling and adoption of the Report, the Ethics and Anti-Corruption Commission investigates how the Estate Agents Registration Board (EARB) outsourced private auditors, contrary to Section 23 of the Public Audit Act, 2015; and
49. within three (3) months upon tabling and adoption of the Report, the Ethics and Anti-Corruption Commission investigates how the Valuers Registration Board outsourced private auditors, contrary to Section 23 of the Public Audit Act, 2015.

This was with a view to ascertaining any loss of public funds, including audit fees paid to the private auditors, and the Office of Director of Public Prosecution (ODPP) to subsequently prefer appropriate charges. The EACC was yet to conclude on their investigations.

### **Conclusion on Status**

The recommendations were deemed not to have been implemented since they were dependent on prior actions by EACC.

**Recommendation Category:** Prosecution

**Implementation Status:** Not Implemented

## OFFICE OF THE AUDITOR-GENERAL

The National Assembly referred twenty-one (21) recommendations to the Office of the Auditor-General. The recommendations were incidental in that they required the Accounting Officers for twenty-one (21) entities to prepare and submit financial statements for audit. The Auditor-General received, audited and reported to the National Assembly on the five (5) entities that prepared and submitted their financial statements for audit for some of the year/s in question. The entities thus partially implemented the recommendations since they did not prepare their financial statements since their inception, as recommended by the National Assembly. **Table 7** details the implementation status.

**Table 7: Status of Implementation of Recommendations by the Office of the Auditor-General**

	State Corporation	Establishment	Status of Implementation	Remarks
1	Agricultural Information Resource Centre (AIRC)	50. The Centre started in 1966 to disseminate agricultural information to farmers, extension workers and other stakeholders.	No financial statements were submitted for audit. <b>Not Implemented</b>	Pending subject to full compliance by the Accounting Officer
2	Clinical Officers Council	51. The Clinical Officers Council is established under Section 3 of the Clinical Officers (Training Registration & Licensing) Act No 20 of 2017 to coordinate and regulate the training, registration and licensing of all Clinical Officers in Kenya. The Act commenced on 7 July, 2017.	The Clinical Officers Council prepared financial statements and submitted to the Office of Auditor-General for the financial year 2022/2023 and 2023/2024. <b>Partially Implemented</b>	Partially implemented subject to full compliance by the Accounting Officer
3	Estate Agents Registration Board	52. The Estate Agents Registration Board (EARB) is established under Section 3 of the Estate Agents Act, 1984 Cap 533 and it derives its mandate from the Act which was operationalized in 1987.	No Financial statements were submitted for audit. <b>Not Implemented</b>	Pending subject to full Compliance by the Accounting Officer
4	Kenya Consumers Protection Advisory Committee	53. The Kenya Consumers Protection Advisory Committee is established under Section 89 of the Consumer Protection Act. The Act commenced on 14 March, 2013.	No financial statements were submitted for audit. <b>Not Implemented</b>	Partially implemented subject to full compliance by the Accounting Officer
5	Kenya Fish Marketing Authority	54. The Kenya Fish Marketing Authority (KFMA) is established under Section 198 of the Fisheries Management and Development Act, 2016 to market fish and fisheries products in Kenya.	The Accounting Officer submitted financial statements for the financial years 2022/2023 and 2023/2024 to the Auditor-General which were audited and transmitted to Parliament. <b>Partially Implemented</b>	Partially implemented subject to full Compliance by the Accounting Officer
6	Kenya Fishing Industries Corporation	55. The Kenya Fishing Industries Corporation (KFIC) is a state corporation established vide Section 3 (1) of the State Corporations Act, Legal Notice No. 214 of 23 November, 2018 and Legal Notice No. 110 of 22 May 2020.	The Accounting Officer submitted financial statements for the financial years 2022/2023 and 2023/2024 to the Auditor-General which were audited and transmitted to Parliament. <b>Partially Implemented</b>	Partially implemented subject to full compliance by the Accounting Officer
7	Mathari National Teaching and Research Hospital	56. The Mathari National Teaching and Referral Hospital is established under the State Corporations Act, Cap. 446, Legal Notice No. 165 of 2020.	No financial statements were submitted for audit. <b>Not Implemented</b>	Pending subject to full compliance by the Accounting Officer

	State Corporation	Establishment	Status of Implementation	Remarks
8	Media Complaints Commission	57. The Media Complaints Commission is established under Section 27 of the Media Council Act (No. 46 of 2013). The Act commenced on 10 January, 2014.	No financial statements were submitted for audit. <b>Not Implemented</b>	Pending subject to full compliance by the Accounting Officer
9	National Heroes Council	58. The National Heroes Council is a State Corporation established by the Kenya Heroes Act No 5 of 2014.	No Financial statements were submitted for audit. <b>Not Implemented</b>	Pending subject to full Compliance by the Accounting Officer
10	Physiotherapy Council of Kenya	59. The Physiotherapy Council of Kenya is a regulatory body established under the Physiotherapists Act, No. 20 of 2014.	The Accounting Officer submitted the outstanding financial statements for the financial years 2017-2018,2018-2019,2019-2020,2020-2021,2021-2022,2022-2023 and 2023-2024 to the Auditor-General for audit and certificates of audit issued in December 2024. <b>Partially Implemented</b>	Partially implemented subject to full compliance by the Accounting Officer
11	Kenya Public Health Officers and Technicians Council	60. The Public Health Officers and Technicians Council (PHOTC) is established by the Public Health Officers (Training, Registration and Licensing) Act, No. 12 of 2013 to regulate the training, practice and employment of public health officers and technicians in Kenya.	No financial statements were submitted for audit. <b>Not Implemented</b>	Pending subject to full compliance by the Accounting Officer.
12	Refugee Appeals Board	61. The Refugee Appeals Board was previously established by the Refugee Act No. 13 of 2006. However, the Act was repealed by the Refugees Act No. 10 of 2021 and it is now referred to as Refugee Status Appeals Committee established under Section 11 of the Act. The Act commenced on 21 February, 2022.	No financial statements were submitted for audit. <b>Not Implemented</b>	Pending subject to full compliance by the Accounting Officer
13	Kenya Health Human Resource Advisory Council	62. The Kenya Health Human Resource Council is established as a body corporate under Sections 30 of the Health Act, 2017.	No financial statements were submitted for audit. <b>Not Implemented</b>	Pending subject to full compliance by the Accounting Officer
14	Kenya Health Professions Oversight Authority	63. The Kenya Health Professions Oversight Authority is established under Section 45 of the Health Act, 2017.	The Accounting Officer did not prepare the financial statements for the years since inception, but started from the financial year 2023/2024 and submitted to the Auditor-General for audit. The source of the opening balances for Assets and Liabilities could therefore, not be confirmed. <b>Partially Implemented</b>	Partially implemented subject to full compliance by the Accounting Officer
15	Tobacco Control Board	64. The Tobacco Control Board is established under Section 5 of the Tobacco Control Act No. 4 of 2007, and is mandated to advise the Cabinet Secretary for Health on policies and regulations for tobacco control. The Act commenced on 8 October, 2007.	The recommendation is partially implemented except for the current financial year 2023/2024. The Accounting Officer did not prepare and submit the outstanding financial statements for the previous financial years since operationalization of the Board, as recommended by the National Assembly. <b>Partially Implemented</b>	Partially implemented, subject to full compliance by the Accounting Officer
16	Valuers Registration Board	65. The Valuers Registration Board is established under Section 3 of the Valuers Act Cap 532. The Act provides for the registration of valuers and the Board exists to regulate the activities and conduct of	No financial statements were submitted for audit. <b>Not Implemented</b>	Pending, subject to full compliance by the Accounting Officer

	State Corporation	Establishment	Status of Implementation	Remarks
		registered valuers in accordance with the provisions of the Act. The Act commenced on 9 April, 1985.		
17	Counselors and Psychologists Board	66. The Counselors and Psychologists Board is established under Section 3 of the Counselors and Psychologists Act No. 14 of 2014. The date of commencement of the Act was 18 August, 2014. The Act provides training, registration, licensing, practice and standards of counselors and psychologists.	No financial statements were submitted for audit. <b>Not Implemented</b>	Pending subject to full compliance by the Accounting Officer
18	Health Records and Information Managers Board	67. The Health Records and Information Managers Board is established by the Health Records and Information Managers Act No. 15 of 2016. The Act provides for the training, registration and licensing of the health records and information managers.	The Accounting Officer did not prepare the financial statements for the years since inception, but started from the financial year 2023/2024 and submitted to the Auditor-General for audit . The source of the opening balances for Assets and Liabilities could therefore not be confirmed. <b>Partially Implemented</b>	Partially implemented subject to full compliance by the Accounting Officer
19	Kenya National Commission on Culture and Social Services	68. The Kenya National Commission for Culture and Social Services is a state corporation. The Executive Order No. 1 of 2023, places the Kenya National Commission for Culture and Social Sciences under the State Department for Culture and Heritage.	No financial statements submitted for audit. <b>Not Implemented</b>	Pending subject to full compliance by the Accounting Officer
20	Kenya Nutritionists and Dieticians Institute	69. The Kenya Nutritionists and Dieticians Institute is established as a body corporate by the Nutritionists and Dieticians Act, 2007 with an envisaged financial and administrative autonomy.	No financial statements were submitted for audit. <b>Not Implemented</b>	Pending subject to full compliance by the Accounting Officer
21	Universal Service Advisory Council	70. The Universal Service Advisory Council is established under Section 102K of the Kenya Information and Communications Act No. 2 of 1998. The Council is mandated to advise the Communications Authority and provide strategic policy guidance for the administration and implementation of the Universal Service Fund.	No financial statements were submitted for audit. <b>Not Implemented</b>	Pending subject to full compliance by the Accounting Officer

Source: OAG Analysis of Tracked Recommendations and Management Responses

### 3.4. RECOMMENDATIONS FOR OTHER THIRD-PARTY IMPLEMENTORS

#### OFFICE OF THE ATTORNEY-GENERAL

The National Assembly referred two (2) recommendations cutting across the non-compliant state corporations listed in the National Assembly's Report to the Office of the Attorney-General. The recommendations required the Attorney General to:

71. give guidance on Executive Orders establishing State Corporations without clearly defining and prescribing the functions of each entity; and
72. develop legal instruments that clearly specify, define and prescribe the functions, funding, accountability and management of entities created through Executive Orders.

#### **Conclusion on Status**

The recommendations were not implemented

**Recommendation Category:** Legislative

**Implementation Status:** Not Implemented

## **CABINET SECRETARIES OF THE LINE MINISTRIES**

The National Assembly recommended that the Cabinet Secretaries for the listed line ministries to operationalize the non-compliant entities. Further, the Cabinet Secretaries, in conjunction with the Attorney General, were required to develop a legal framework outlining the functions, structure, autonomy in operations and budgeting and accountability of public resources for the non-compliant entities.

Out of the eight (8) line/parent ministries, only the Ministry of Health responded to the enquiry on the actions taken, while the other seven (7) Cabinet Secretaries did not implement the respective recommendations for the ministries.

Further, out of the eighteen (18) recommendations, only two (2) were implemented fully, two (2) were partially implemented and fourteen (14) were not implemented. The recommendations were categorized as legislative. The respective status of implementation is detailed in **Appendix II**.

## CHAPTER FOUR: CONCLUSION

- i) The implementation rate of audit recommendations was critically low, at just 8%, reflecting inadequate responsiveness to legislative oversight, even after the National Assembly adopted the report on 28 February, 2024. The non-compliance undermines financial autonomy in budgeting and appropriations, increasing the risk of misapplication of funds and failure to return unspent funds to the National Exchequer Account, contrary to Section 45 (1) and Section 45(2) of the Public Finance Management Act, 2012. Further, State Corporations formed via Executive Orders have unclear mandates and weak accounting and governance structures.
- ii) Sixty-three (63) percent of the recommendations issued by the National Assembly were administrative in nature, with all of them being either partially or not implemented. This indicates that the identified audit issues are largely attributable to omissions and commissions of the Accounting Officers, rather than gaps in laws, regulations or policies.
- iii) The response to circularization was low, as only thirteen (13) entities, representing 39% of the thirty-three (33) entities responded. Failure to submit responses on the actions taken by the various implementors creates a gap in the accountability process, as the necessary actions required by the National Assembly were not implemented.
- iv) The continued failure by the respective Cabinet Secretaries to operationalize non-compliant State Corporations has resulted in the persistent denial of their autonomy, as provided for in the enabling legislation. This lack of operationalization undermines the intended purpose of these entities and poses a significant risk of public funds being misapplied within the respective line ministries.
- v) Recommendations that required collaboration with third parties such as The National Treasury, Constitutional Commissions and other offices like the Attorney General on legal matters had delays in the consultation process, thereby affected timely implementation of the recommendations.
- vi) The review of responses by the Management revealed a lack of capacity in effectively conceptualizing appropriate corrective actions to address the recommendations issued.

## CHAPTER FIVE: RECOMMENDATIONS

In view of the findings and conclusion of the follow-up, the Auditor-General proposes the following recommendations: -

- i) **Performance Integration:** The Chief of Staff and Head of the Public Service should include implementation of audit recommendations as a key performance target for Accounting Officers. This will motivate the Management of state entities to implement the recommendations.
- ii) **Legal Accountability:** Parliament should enhance sanctions on failure to implement audit recommendations, including anchoring them in law. This will act as a deterrent and ensure recommendations are implemented.
- iii) **Resource Allocation:** Ministries Departments and Agencies should incorporate resources required to implement legislative recommendations in their budgets. Parliament should allocate sufficient resources for implementation of recommendations that require additional resources.
- iv) **Capacity Building:** The National Treasury should build capacity of the Accounting Officers to enhance conceptualization of corrective actions needed to address audit recommendations.
- v) **Inter-Agency Coordination:** The Chief of Staff and Head of the Public Service should develop a mechanism for coordinating the implementation of audit recommendations.
- vi) **Funding Controls:** Parliament should consider withdrawing funding from dormant or duplicative entities under parent ministries.

## APPENDICES

### Appendix I: Response to Implementation Status Enquiries

	State Corporation	Establishment/ Recommendations
<b>Responsive</b>		
1.	Ethics and Anti-Corruption Commission (EACC).	Within three months upon tabling and adoption of this report, the Ethics and Anticorruption Commission should investigate the matter of the Clinical Officers Council, Public Health Officers and Technicians Council, Kenya Nutritionists and Dieticians Institute (KNDI), Estate Agents Registration Board (EARB) and Valuers Registration Board outsourced private auditors contrary to section 23 of the Public Audit act, 2015 with a view to ascertain any loss of public funds, including audit fees paid to the private auditors, and the Office of Director of Public Prosecution (ODPP) to subsequently prefer appropriate charges.
2.	Cabinet Secretary -Ministry of Health	Grant autonomy or operationalize entities operating under the ministry
3.	Agricultural Information Resource Centre (AIRC)	<ul style="list-style-type: none"> <li>i. The National Assembly recommended that within three months upon tabling and adoption of this report, the accounting officer to prepare outstanding financial statements of the Centre since establishment as a Semi-Autonomous Government Agency and submit to the Auditor-General for audit.</li> <li>ii. Subsequently, the Accounting Officer of AIRC must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012.</li> </ul>
4.	Clinical Officers Council	<ul style="list-style-type: none"> <li>i. The accounting officer to prepare outstanding financial statements of the Council since inception and submit to the Auditor-General for audit. The Auditor-General shall audit and report to Parliament in accordance with Article 229 of the Constitution and the Public Audit Act, 2015.</li> <li>ii. The Registrar Clinical Officers Council must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012 and Section 29 of the Clinical Officers (Training, Registration and Licensing) Act, 2017.</li> </ul>
5.	Tobacco Control Board	The National Assembly recommended that within three months upon tabling and adoption of this report, the accounting officer should prepare all outstanding financial statements and present them to the office of the Auditor-General for audit.
6.	Mathari National Teaching and Research Hospital	<p>The National Assembly recommended that within three months upon tabling and adoption of this report the accounting officer to prepare outstanding financial statements of the Hospital since inception and submit to the Auditor-General for audit.</p> <p>Further, the National Assembly recommended that the Accounting must at all times comply with the legal provisions relating to Accounts and Audit in accordance with section 68 of the Public Finance Management Act, 2012, section 16 of the legal of the Legal Notice 160 of 2020 and section 14(3) of the state corporations Act, 1986.</p> <p>In addition, the National Assembly recommended that that even if the Hospital is relocated to Ngong with a larger piece of land, the current location be retained for posterity.</p>
7.	Media Complaints Commission	The National Assembly recommended that within three months of tabling and adoption of this report, the accounting officer to prepare outstanding financial statements of the Council since inception and submit to the Auditor-General for audit.
8.	Universal Service Advisory Council	The National Assembly recommended that within three months upon tabling and adoption of this report, the accounting officer should prepare all outstanding financial statements and present them to the office of the Auditor-General for audit.
9.	Physiotherapists Council of Kenya	The National Assembly recommended that the accounting officer to prepare outstanding financial statements of the Council since inception and submit to the Auditor-General for audit. Further, the National Assembly recommended that the CEO of the Physiotherapists Council of Kenya must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012, Section 16 of the Physiotherapists Act, 2014 and section 14(3) of the State Corporations Act, 1986.

	State Corporation	Establishment/ Recommendations
10.	Counsellors and Psychologists Board	<ul style="list-style-type: none"> <li>i. The Registrar Counselors and Psychologists Board must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012, Section 43 of the Counselors and Psychologists Act, 2014 and section 14(3) of the State Corporations Act, 1986.</li> <li>ii. Within three months upon tabling and adoption of this report, the Accounting Officer to prepare and submit financial statements on the Appropriations in Aid and any other monies received or collected by the entity in form of grants, donations or loans in the course of its operation to the Auditor-General for audit and reporting to Parliament.</li> </ul>
11.	Health Records and Information Managers Board	<ul style="list-style-type: none"> <li>i. The Registrar Health Records and Information Managers Board must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012 and section 14(3) of the State Corporations Act, 1986.</li> <li>ii. Within three months upon tabling and adoption of this report, financial statements be submitted for audit, the Auditor-General should audit and report to Parliament on the Appropriations in Aid and any other monies received or collected by the entity in form of grants, donations or loans in the course of its operation.</li> </ul>
12.	Kenya Health Professions Oversight Authority	<ul style="list-style-type: none"> <li>i. Within three months of tabling and adoption of this report, the accounting officer to prepare outstanding financial statements of the Kenya Health Professions Oversight Authority since inception and submit to the Auditor-General for audit.</li> <li>ii. The CEO KHPOA must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012 and Section 59 of the Health Act, 2017.</li> </ul>
13.	Kenya Health Human Resource Advisory Council	<ul style="list-style-type: none"> <li>i. Within three months of tabling and adoption of this report, the accounting officer to prepare outstanding financial statements of the Council since inception and submit to the Auditor-General for audit.</li> <li>ii. The CEO Kenya Health Human Resource Advisory Council must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012, Section 43 of the Health Act, 2017 and section 14(3) of the State Corporations Act, 1986.</li> </ul>
<b>Non-Responsive</b>		
1.	Attorney General	The Attorney General to give guidance on Executive Orders establishing the State Corporations but do not clearly define and prescribe the functions of each entity. Further, the Attorney-General to develop legal instruments that clearly specifies, defines and prescribes the functions, funding, accountability and management of entities created through Executive Orders
2.	Directorate of Criminal Investigations	Within three months upon tabling and adoption of this report the Directorate of Criminal Investigations and within three months upon tabling and adoption of this report, the Ethics and Anti-corruption Commission to initiate investigations into the alleged grabbing of part of the Hospital land. The Office of the Director of Public Prosecutions to initiate legal proceedings against any culpable party.
3.	Director of Public Prosecution (ODPP)	The recommendations were incidental in that they required the Ethics and Anti-Corruption Commission to investigate various matters and the Office of Director of Public Prosecution (ODPP) to subsequently prefer appropriate charges
4.	Estates Agents Registration Board	<ul style="list-style-type: none"> <li>i. The accounting officer to prepare outstanding financial statements of the Board since inception and submit to the Auditor-General for audit.</li> <li>ii. The Registrar Estate Agents Registration Board must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012 and section 14(3) of the State Corporations Act, 1986.</li> </ul>
5.	Kenya Consumer Advisory Committee	i. The National Assembly recommended that within three months of tabling and adoption of this report, the accounting officer to prepare outstanding financial statements of the Council since inception and submit to the Auditor-General for audit.
6.	Kenya Fish Marketing Authority	<ul style="list-style-type: none"> <li>i. Within three months of tabling and adoption of this report, the accounting officer to prepare outstanding financial statements of the Authority since inception and submit to the Auditor-General for audit.</li> <li>ii. The CEO Kenya Fish Marketing Authority must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68</li> </ul>

	State Corporation	Establishment/ Recommendations
		of the Public Finance Management Act, 2012 and section 14(3) of the State Corporations Act, 1986. iii. Within three months upon tabling and adoption of this report the Accounting officer of the Authority to provide the National Assembly with evidence of remittance of the unspent amount to the National Treasury.
7.	Kenya Fishing Industries Corporation	i. Within three months of tabling and adoption of this report, the accounting officer to prepare outstanding financial statements of the Authority since inception and submit to the Auditor-General for audit. ii. The Auditor-General shall audit and report to Parliament in accordance with Article 229 of the Constitution and the Public Audit Act, 2015. iii. The CEO Kenya Fishing Industries Corporation must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012 and section 14(3) of the State Corporations Act, 1986.
8.	National Heroes Council	i. Within three months of tabling and adoption of this report, the accounting officer to prepare outstanding financial statements of the Council since inception and submit to the Auditor-General for audit. ii. The Director National Heroes Council must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012, Section 43 of the Kenya Heroes Council, 2014 and section 14(3) of the State Corporations Act, 1986.
9.	Kenya Public Health Officers and Technicians Council	The accounting officer to prepare outstanding financial statements of the Council since inception and submit to the Auditor-General for audit. The CEO Public Health Officers and Technicians Council must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012, Section 19 of the Public Health Officers (Training, Registration and Licensing) Act, 2013 and section 14(3) of the State Corporations Act, 1986.
10.	Refugee Appeals Board	The National Assembly recommended that within three months of tabling and adoption of this report, the accounting officer to prepare outstanding financial statements of the Appeals Committee since inception and submit to the Auditor-General for audit.
11.	Valuers Registration Board	The National Assembly recommended that the Accounting Officer to prepare outstanding financial statements of the Valuers Registration Board since inception and submit to the Auditor-General for audit.
12.	Kenya National Commission on Culture and Social Services	The National Assembly recommended that within three months of tabling and adoption of this report, the accounting officer to prepare outstanding financial statements of the Council since inception and submit to the Auditor-General for audit.
13.	Kenya Nutritionists and Dieticians Institute	The accounting officer to prepare outstanding financial statements of the Institute since inception and submit to the Auditor-General for audit. The CEO KNDI must at all times comply with the legal provisions relating to accounts and audit in accordance with Section 68 of the Public Finance Management Act, 2012 and Section 14(3) of the State Corporations Act.
14.	Ministry of Agriculture and Livestock Development	i. Within three months upon tabling and adoption of this report, the Cabinet Secretary, in conjunction with the Attorney General should develop a legal framework that outlines the functions, structure, autonomy in operations and budgeting and accountability of public resources and report to Parliament.
15.	Ministry of Mining, Blue Economy and Maritime Affairs	ii. Within three months upon tabling and adoption of this report, the Cabinet Secretary to operationalize the entity operating under the line ministry
16.	Ministry of Trade, Investments and Industry	
17.	Ministry of Tourism, Wildlife and Heritage	
18.	Ministry of Interior and National Administration	
19.	Ministry of ICT and Digital Economy	
20.	Ministry of Youth Affairs, Sports and the Arts	

## Appendix II: Status of Implementation of Recommendations by Cabinet Secretaries

Line Ministry	State corporation	Recommendation(s)	Implementing Actor	Recommendation Category	Implementation status
1. Ministry of Health	Health Records and Information Managers Board	73. The National Assembly recommended that within three months upon tabling and adoption of this report, the Cabinet Secretary to operationalize the Health Records and Information Managers Board as per the establishing statute, Health Records and Information Managers Act, 2016.	The Cabinet Secretary	Legislative	Implemented
	Kenya Health Professions Oversight Authority (KHPOA)	74. Within three months upon tabling and adoption of this report, the Cabinet Secretary to grant the Kenya Health Professions Oversight Authority (KHPOA) autonomy in its operations and finances as per the Health Act, 2017 which establishes KHPOA as a body corporate.	The Cabinet Secretary	Legislative	Implemented
	Tobacco Control Board	75. Within three months upon tabling and adoption of this report the Cabinet Secretary Ministry of Health, in conjunction with the Attorney General, to initiate the legal process to amend the Tobacco Control Act, 2007 to grant the Tobacco Control Board autonomy and independence with an aim to strengthen the Board.	The Cabinet Secretary in conjunction with the Attorney General	Legislative	Partially Implemented
		76. The Cabinet Secretary Ministry of Health, in conjunction with the Attorney General, to fast-track the development of the Regulations for the administration of the Tobacco Control Fund in order to enable it achieve its mandate under the establishing statute.	The Cabinet Secretary in conjunction with the Attorney General	Legislative	Partially Implemented
	Mathari National Teaching	77. Within three months upon tabling and adoption of this	The Cabinet Secretary	Legislative	Not Implemented

Line Ministry	State corporation	Recommendation(s)	Implementing Actor	Recommendation Category	Implementation status
	and Referral Hospital	report, the Cabinet Secretary to expedite the process of granting autonomy to the Mathari National Teaching and Referral Hospital to facilitate its attainment of the status of a Semi-Autonomous Government Agency (SAGA) and report to Parliament.			
	Kenya Health Human Resource Advisory Council	78. The National Assembly recommended that within three months upon tabling and adoption of this report, the Cabinet Secretary to operationalize the Kenya Health Human Resource Advisory Council as per the establishing statute, Health Act, 2017.	The Cabinet Secretary	Legislative	Not implemented
2. Ministry of Agriculture and Livestock Development	AIRC	79. Within three months upon tabling and adoption of this report, the Cabinet Secretary, Ministry of Agriculture and Livestock Development in conjunction with the Attorney General should develop a legal framework that outlines the functions, structure, autonomy in operations and budgeting and accountability of public resources and report to Parliament. 80. Within three months upon tabling and adoption of this report, the Cabinet Secretary Ministry of Agriculture and Livestock to operationalize the AIRC as per the Executive Order No. 1 of 2023 which establishes AIRC as a Semi-Autonomous Government Agency.	Cabinet Secretary in conjunction with the Attorney General	Legislative	Not Implemented

Line Ministry	State corporation	Recommendation(s)	Implementing Actor	Recommendation Category	Implementation status
	Animal Technicians Council	81. The Committee recommends that within three months upon tabling and adoption of this report the Cabinet Secretary Ministry of Agriculture and Livestock Development in consultation with the Attorney General to initiate the legal process to repeal the Animal Technicians Council, 2010 to address the duplication of functions of the Animal Technicians Council and the Kenya Veterinary Board.	Cabinet Secretary Ministry of Agriculture and Livestock Development in consultation with the Attorney General	Legislative	Not Implemented
3. Ministry of Mining, Blue Economy and Maritime Affairs	Kenya Fish Marketing Authority	82. Within three months upon tabling and adoption of this report, the Cabinet Secretary Ministry of Mining, Blue Economy and Maritime Affairs to grant autonomy to the Kenya Fish Marketing Authority as per the establishing statute, Fisheries Management and Development Act, 2016.	Cabinet Secretary	Legislative	Not Implemented
	Kenya Fishing Industries Corporation	83. Within three months upon tabling and adoption of this report, the Cabinet Secretary Ministry of Mining, Blue Economy and Maritime Affairs to operationalize and grant operational and financial autonomy to the Kenya Fishing Industries Corporation as envisaged in the establishing instrument, Legal Notice No. 214 of 2018.	Cabinet Secretary	Legislative	Not Implemented
4. Ministry of Trade, Investments and Industry	Kenya Consumer Protection Advisory Committee	84. Within three months upon tabling and adoption of this report the Cabinet Secretary Ministry of Trade, Investments and Industry, in conjunction with the Attorney General, to initiate the legal	Cabinet Secretary in conjunction with the Attorney General,	Legislative	Not Implemented

Line Ministry	State corporation	Recommendation(s)	Implementing Actor	Recommendation Category	Implementation status
		process to amend the Consumer Protection Act, 2012 to grant the Kenya Consumer Protection Advisory Committee autonomy and independence with an aim to strengthen the Committee and enable it achieve its mandate under the establishing statute.			
5. Ministry of Tourism, Wildlife and Heritage	National Heroes Council	85. Within three months upon tabling and adoption of this report, the Cabinet Secretary Ministry of Tourism, Wildlife and Heritage to operationalize and grant autonomy to the National Heroes Council as per the establishing statute, Kenya Heroes Act, 2014.	Cabinet Secretary	Legislative	Not Implemented
	Kenya National Commission for Culture and Social Services.	86. Within three months upon tabling and adoption of this report, the Cabinet Secretary Tourism, Wildlife and Heritage to operationalize the Kenya National Commission for Culture and Social Services as per the Executive Order No. 1 of 2023 which establishes the Commission as a Semi-Autonomous Government Agency.	Cabinet Secretary	Legislative	Not Implemented
6. Ministry of Interior and National Administration	Refugee Status Appeals Committee	87. Within three months upon tabling and adoption of this report the Cabinet Secretary Ministry of Interior and National Administration, in conjunction with the Attorney General, to initiate the legal process to amend the Refugees Act, 2021 to grant the Refugee Status Appeals Committee autonomy and independence with an aim to strengthen the Committee and enable it achieve its mandate under the establishing statute.	Cabinet Secretary in conjunction with the Attorney General,	Legislative	Not Implemented
7. Ministry of ICT and	Media Complaint	88. Within three months upon tabling and	Cabinet Secretary	Legislative	Not Implemented

Line Ministry	State corporation	Recommendation(s)	Implementing Actor	Recommendation Category	Implementation status
Digital Economy	s Commission	adoption of this report the Cabinet Secretary Ministry of ICT and Digital Economy, in conjunction with the Attorney General, to initiate the legal process to amend the Media Council Act, 2013 to grant the Media Complaints Commission autonomy and independence with an aim to strengthen the Commission.	Ministry of ICT and Digital Economy, in conjunction with the Attorney General		
	Universal Service Advisory Council	89. Within three months upon tabling and adoption of this report the Cabinet Secretary Ministry of ICT and Digital Economy, in conjunction with the Attorney General, to initiate the legal process to amend the Kenya Information and Communications Act, 1998 to abolish USAC or merge the functions of USAC and the Board of the Authority or establish the independence of the USAC and Universal Service Fund from Communications Authority.	Cabinet Secretary Ministry of ICT and Digital Economy, in conjunction with the Attorney General	Legislative	Not Implemented
8. Ministry of Youth Affairs, Sports and the Arts	Kenya Sports Authority	90. Within three months upon tabling and adoption of this report, the Cabinet Secretary Cabinet Secretary responsible for Youth Affairs, Sports and the Arts to operationalize the Kenya Sports Authority as per the Executive Order No. 1 of 2018 which establishes the Authority as a Semi-Autonomous Government Agency.	Cabinet Secretary	Legislative	Not Implemented

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