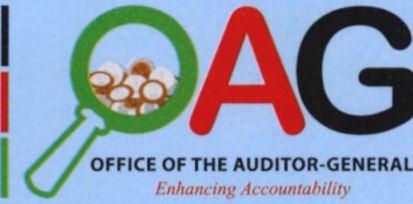


REPUBLIC OF KENYA



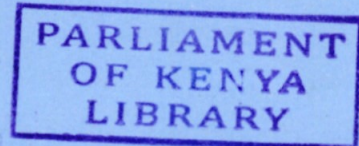
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL  
Enhancing Accountability



**REPORT**




**OF**

**THE AUDITOR-GENERAL**

**ON**

**JUSTICE AND FREEDOM PARTY OF  
KENYA**

**FOR THE YEAR ENDED  
30 JUNE, 2025**

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DATE: 04 MAR 2026	DAY: WED
TABLED BY:	DEPUTY LEADER OF MAJORITY PARTY
PREPARED AT BY-TABLE:	V. WAMBUI

OFFICE OF THE AUDITOR GENERAL  
P.O. Box 30084 - 00100, NAIROBI  
RECORDS OFFICE  
02 DEC 2025  
RECEIVED

**JUSTICE & FREEDOM  
PARTY OF KENYA**  
P.O. BOX 36004 - 00508  
TEL:+254718212888



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**JUSTICE AND FREEDOM PARTY OF KENYA**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2025**

---

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

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

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**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**1. Acronyms, Abbreviations and Glossary of Terms**

**A: Acronyms and Abbreviations**

JFPK	Justice and Freedom Party of Kenya
NEC	National Executive Committee
KCB	Kenya Commercial Bank
HQ	Head Quarters
ORPP	Office of the Registrar of Political Parties
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OAG	Office of the Auditor General
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
PPF	Political Parties Fund

**B: Glossary of Terms**

**Fiduciary Management**- Members of Management directly entrusted with the responsibility of financial resources of the organisation

**Comparative Year**- Means the prior period.

**Elections Board**-Members appointed by NEC to oversee the party elections.

**Nomination**-Process of vetting candidates for elections.

**Membership**-Paid up members of the party.

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**2. Key JFPK Information and Management**

**(a) Background information**

Justice and Freedom Party of Kenya is established as per Section 3 of the Political Parties Act, 2011. JFPK was founded in 2017 for the restoration of justice in the land, to establish a prosperous, industrialized and modern nation, in which all citizens enjoy equal social, economic and democratic rights, and live in unity.

**(b) Principal Activities**

The principal activity/mission/ mandate of JFPK is to be a conduit to equip, nurture and protect social and democratic society for edifying of the citizen to unity till we be complete and effective globally.

**Key Management**

The JFPK day-to-day management is under the following key organs:

No.	Designation	Name
1.	Party Leader	Justus Juma
2.	Chairperson	Isaac Aluochier
3.	Secretary General	Jennifer Kanari
4.	National Executive Director	Hellen Mtawali

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	National Executive Director	Hellen Mtawali
2.	National Elections Director	Prof. Medo Misama
3.	Head of ICT	Faith Nkatha
4.	Director of Programmes	Charles Macharia
5.	Director of Elections	Prof. Medo Misama

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**(d) Fiduciary Oversight Arrangements**

- National Executive Committee
- National Governing Council

**(e) Party Headquarters**

**Justice and Freedom Party of Kenya**

Global Business Centre, 1<sup>st</sup> floor  
Argwings Kodhek Rd.  
P.O. Box 3365-00100  
Nairobi, KENYA

**(f) Party Contacts**

Telephone: (+254) 0718 212888  
E-mail: [justiceandfreedompartyofkenya@gmail.com](mailto:justiceandfreedompartyofkenya@gmail.com)  
Website: [www.justiceandfreedompartyofkenya.com](http://www.justiceandfreedompartyofkenya.com)

**(g) Party Bankers**

Kenya Commercial Bank  
Lavington Branch  
P.O. Box 48400-00100  
Nairobi, Kenya


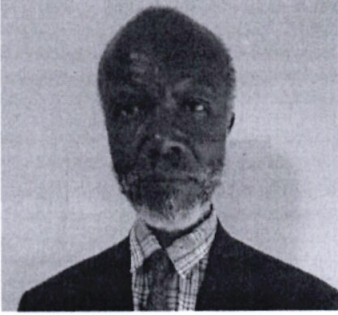

**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

Attorney General  
Sheria House, Harambee Avenue.  
P.O. Box 40112-00100, Nairobi, Kenya

**3. The National Executive Committee**

NEC Members	Details
	<p><b>Justus Juma</b>  <b>Party Leader</b>  <b>Date of Appointment: March 2017</b>                      Justus Juma holds a Bachelor’s degree in Community Health Science and Development from Great Lakes University. He provides leadership and vision to the Party.</p>
	<p><b>Isaac Aluochier</b>  <b>National Chair Person</b>  <b>Date of Appointment: June 2023</b>                      Isaac Aluochier Fellow of the Chartered Institute of Arbitrators, Certified Professional Mediator, is an arbitrator, adjudicator, and mediator. He convenes and presides over National Executive Committee meetings.</p>
	<p><b>Jennifer Kanari</b>  <b>Secretary General</b>  <b>Date of Appointment: June 2023</b>                      Jennifer Kanari holds a certificate in Scriptural Exegesis from TaNakh Academy, Kenya. She ensures that all meetings including the National Executive Committee, National Governing Council and National Delegates Convention take place as provided for in the Constitution at such time as may be decided by the National Executive Committee</p>

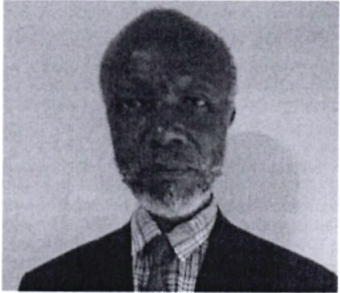

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**



**Prof. Medo Misama**  
**National Executive Director**  
**Date of Appointment: June 2023**

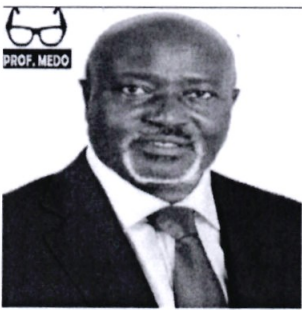

Prof. Medo Misama is a legal officer, LL.M, PH.D.  
He coordinates and conducts all the election activities within the party.

**4. Key Management Team**

<b>Management</b>	<b>Details</b>
	<p><b>Isaac Aluochier</b>  <b>National Chair Person</b>  <b>Date of Appointment: June 2023</b>                      Isaac Aluochier, Fellow of the Chartered Institute of Arbitrators, Certified Professional Mediator, is an arbitrator, adjudicator, and mediator. He convenes and presides over National Executive Committee meetings, is an arbitrator, adjudicator, and mediator. He convenes and presides over National Executive Committee meetings.</p>
	<p><b>Jennifer Kanari</b>  <b>Secretary General</b>  <b>Date of Appointment: June 2023</b>                      Jennifer Kanari holds a certificate in Scriptural Exegesis from TaNakh Academy, Kenya. She ensures that all meetings including the National Executive Committee, National Governing Council and National Delegates Convention take place as provided for in the Constitution at such time as may be decided by the National Executive Committee</p>
	<p><b>Nancy Mungai</b>  <b>National Treasurer</b>  <b>Date of Appointment: June 2023</b>                      Nancy Mungai is a certified Public Accountant (CPAK) from Strathmore University. She receives and banks all monies on behalf of the National Executive Committee and operates a banking account together with such other signatories as may be specified by the National Executive Committee.</p>

**JUSTICE AND FREEDOM PARTY OF KENYA**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

 <p>A black and white portrait of Prof. Medo Misama, a man with glasses, wearing a suit and tie. A small logo with glasses and the text 'PROF. MEDO' is in the top left corner of the image.</p>	<p><b>Prof. Medo Misama</b> <b>National Executive Director</b> <b>Date of Appointment: June 2023</b> Prof. Medo Misama is a legal officer, LLB. He coordinates and conducts all the election activities within the party.</p>
 <p>A black and white portrait of Faith Nkatha, a woman with glasses, wearing a patterned top.</p>	<p><b>Faith Nkatha</b> <b>Head of ICT</b> <b>Date of Appointment: June 2023</b> Faith Nkatha, holder of BSc Physics &amp; Applied Mathematics - JKUAT Six Sigma Yellow Belt CISA Hibreed Canada Certified Business Analyst CCNAI</p>

**JUSTICE AND FREEDOM PARTY OF KENYA**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

**5. Party Leader’s Statement**

I appreciate the provision of the political party fund in our constitution to enable political parties to develop good democracy, because good democracy leads to good economy, and bad democracy leads to bad economy. The PPF has been a key pillar to this realization, although as Justice and Freedom Party, the least funded of all the political parties, we have managed to utilize the fund to organize party NDC, to organize party popularization campaigns in various counties, and with key stakeholders, the party has managed to launch the JFPK Nationals Persons with Disability League which saw us awarded by Westminster Foundation as the party with the best Persons with Disability Inclusive program. In the overall ranking of the Persons with Disability programmes, we came 3<sup>rd</sup>, after Orange Democratic Movement, overall winner, and United Democratic Alliance, 2<sup>nd</sup> winner. We are elated that with more provision we can equip and nurture Kenyans to fully be effective nationally and globally in matters of political democracy.

The key challenges have been the late disbursement of Political Parties Funds and the perennial review and slashing of the budgetary allocation by the government, which has seen us receiving less than 50% of the gazetted allocation. This is a major affront to the constitutional provision of the Political Parties Act which states that the Political Parties Funds shall be 0.3% of the national revenue.

In conclusion, I would like to appreciate all stakeholders including the Registrar of Political Parties and the government of Kenya as we look forward to them enforcing the full constitutional provision for the Political Parties Fund. And finally, I thank all the JFPK officials who have relentlessly and tirelessly upheld the party vision, party mission and party goals.



.....  
**Justus Juma**

Justice & Freedom Party of Kenya

Date: 29<sup>th</sup> August, 2025

**6. Report of the Secretary General**

I support our party leader's sentiment concerning the role the Political Party Fund plays in enabling us as an emerging party to contribute to the establishing of the Kenyan citizens and Kenya as a whole. Our constitution recognizes the right and freedom for all citizens to engage in the politics and development of our great and very varied nation, and the constitutional provision of national funds to all political parties, equally, protects and enables this.

As such I wish to thank all the stakeholders, my fellow dedicated JFPK officials, the ORPP, our fellow political parties, and the sovereign citizens of Kenya, in our collective effort towards building a united, prosperous and socially and politically progressive nation.

**7. Statement of Performance against Predetermined Objectives for FY 2024/2025**

JFPK has 2 main strategic pillars and objectives within the current Party Ideology and Strategic Plan for the FY 2024/2025. These strategic pillars/ themes/ issues are as follows:

Pillar 1: Education

Pillar 2: Governance

JFPK develops its annual work plans based on the above 2 Pillars. Assessment of the party's performance against its annual work plan is done on a quarterly basis. JFPK achieved its performance targets set for the FY 2024/2025 period for its 7 strategic pillars, as indicated in the table below:

<b>Strategic Pillar/Theme/Issues</b>	<b>Objective</b>	<b>Key Performance Indicators</b>	<b>Activities</b>	<b>Achievements</b>
Pillar 1: Education	To foster the emergence of a relevant education system of knowledge dissemination at all levels based on truth principles and historical contexts of our African identity.	<ol style="list-style-type: none"> <li>1. Curriculum Development</li> <li>2. Conferences and Training</li> </ol>	<ol style="list-style-type: none"> <li>1. Curriculum Development</li> <li>2. Conferences and trainings</li> </ol>	<ol style="list-style-type: none"> <li>1. We have developed a modernized curriculum.</li> <li>2. Developed a Strategic plan for education</li> </ol>
Pillar 2: Governance	To share the JFPK vision and focus to raise-up a sanctified nation to The Almighty One, in order to stop the cause of all plagues and pestilence that have befallen us	<ol style="list-style-type: none"> <li>1. Restoring moral stock in leadership</li> <li>2. People Centred Governance</li> </ol>	<ol style="list-style-type: none"> <li>1. Public forums, engagement</li> <li>2. Press conferences and debates</li> <li>3. Townhall engagements</li> </ol>	<ol style="list-style-type: none"> <li>1. Membership recruitment</li> <li>2. Increased number of Aspirants</li> <li>3. Shaping the Kenya's Democratic landscape</li> </ol>

**JUSTICE AND FREEDOM PARTY OF KENYA**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

**8. Party Governance Statement**

Due to limited resources, the party held various virtual meetings based on the electoral timelines and circumstantial demands which addressed various roles and functions, trainings including Strategic Plan development and review of the JFPK constitution as per the constitutional requirements, which is still ongoing.

**JUSTICE AND FREEDOM PARTY OF KENYA**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

**9. Management Discussion and Analysis**

As per the JFPK vision, mission, goals and objectives, we've outlined various compliance requirements, financial obligations, economic reviews and future development and information pertaining to the JFPK Strategic Plan.

## **10. Environmental and Sustainability Report for the Justice and Freedom Party of Kenya (2024-2025)**

### **Introduction**

The Justice and Freedom Party of Kenya is committed to promoting environmental sustainability as a key component of social justice. In 2024-2025, we have focused on raising awareness, fostering community-led solutions, and integrating sustainable practices into our policy frameworks.

### **Environmental Impact Assessment**

Through the **Justice Forum**, we have identified key environmental challenges such as waste management, climate change, and resource depletion. Our grassroots approach has engaged local communities in discussions and actions aimed at addressing these challenges through education and sustainable practices.

### **Sustainability Initiatives**

The **Justice Forum** continues to serve as a dynamic platform for civic education, empowering citizens to take action on environmental issues. Our forums emphasize practical solutions, such as sustainable farming. In 2024-2025, we reached over 15,000 individuals with educational resources focused on environmental stewardship.

### **Partnerships and Collaborations**

We maintain strategic partnerships with organizations like the **Westminster Foundation for Development (WFD)**, which has supported our efforts to address environmental and social inequalities. By leveraging existing infrastructure, we ensure that civic education on sustainability remains cost-effective and accessible across Kenya.

### **Conclusion**

The Justice and Freedom Party remains dedicated to environmental sustainability, recognizing its essential role in achieving broader social and economic justice. Through partnerships, education, and active community engagement, we continue to drive meaningful change for a sustainable future in Kenya.

**JUSTICE AND FREEDOM PARTY OF KENYA**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

**11. Report of the National Executive Committee**

The National Executive Committee submits their report together with the audited financial statements for the year ended June 30, 2025, which show the state of JFPK's affairs.

**i) Principal activities**

The principal activity of JFPK is the Restoration of justice in the land to establish a prosperous, industrialized and modern nation, in which all citizens enjoy equal social, economic and democratic rights, and live in unity.

**ii) Results**

The results of Justice and Freedom Party for the year ended June 30, 2025, are set out on page 1.

**iii) The National Executive Committee**

The members of the National Executive Committee who served during the year are shown on page vii - viii.

**iv) Auditors**

The Auditor-General is responsible for the statutory audit of JFPK in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 for the year/period ended June 30<sup>th</sup>, 2025 in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the National Executive Committee

  
.....

**Name** Jennifer Kanari  
**Secretary General**  
**Justice and Freedom Party Kenya**

**12. Statement of the National Executive Committee Responsibilities**

Section 81 of the Public Finance Management Act, 2012 and section 38 of the Political Parties Act, 2011, requires the National Executive Committee to prepare financial statements in respect of JFPK, which give a true and fair view of the state of affairs of JFPK at the end of the financial year 2024/2025 and the operating results of JFPK for that year 2024/2025. The National Executive Committee is also required to ensure that JFPK keeps proper accounting records which disclose with reasonable accuracy the financial position of JFPK. The National Executive Committee is also responsible for safeguarding the assets of JFPK.

The National Executive Committee is responsible for the preparation and presentation of JFPK's financial statements, which give a true and fair view of the state of affairs of JFPK for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of JFPK; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of JFPK; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The National Executive Committee accepts responsibility for JFPK's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Political Parties Act, 2011. The National Executive Committee is of the opinion that JFPK's financial statements give a true and fair view of the state of JFPK's transactions during the financial year ended June 30, 2025, and of JFPK's financial position as at 30<sup>th</sup> June 2025. The National Executive Committee further confirms the completeness of the accounting records maintained JFPK, which have been relied upon in the preparation of JFPK's financial statements as well as the adequacy of the systems of internal financial control.

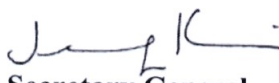
In preparing the financial statements, the National Executive Committee has assessed JFPK's ability to continue as a going concern.

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

**Approval of the financial statements**

The JFPK's financial statements were approved by the National Executive Committee on June 30<sup>th</sup>, 2025 and signed on its behalf by:

Jennifer Kanari

  
**Secretary General**

# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON JUSTICE AND FREEDOM PARTY OF KENYA FOR THE YEAR ENDED 30 JUNE, 2025**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of Justice and Freedom Party of Kenya set out on pages 1 to 12, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the

Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Justice and Freedom Party of Kenya as at 30 June 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Political Parties Act, 2011, (Revised 2022) and the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Justice and Freedom Party of Kenya Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the prior year's audit report, two issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and the Report on the Effectiveness of Internal Controls, Risk Management, and Governance. These included non-compliance with the law on the establishment of party offices and a lack of an internal audit function. Review of the Party's status during the financial year 2024/2025 audit revealed that the matters remained unresolved and were not disclosed in the financial statements.

### **Other Information**

The Management is responsible for the Other Information set out on page v to xviii which comprise of Key Political Party Information and Management, The National Executive Council, Key Management Team, Report of the Party leader, Report of the Secretary General, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the National Executive Committee and the Statement of National Executive Committee Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Party's financial statements, my responsibility is to read the Other Information and, in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit

or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information, and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with the Law on Establishment of Party Offices**

As previously reported, the Party operates only one (1) Office, which is also serving as its Headquarters in Nairobi. This was contrary to Section 7(2)(f)(iii) of the Political Parties Act 2011, which states that a provisionally registered Political Party shall be qualified to be fully registered if it has submitted to the Registrar the location and addresses of the branch offices of the Political Party, which shall be in more than half of the Counties.

In the circumstances, Management was in breach of the law.

#### **2. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements**

Review of the financial statements prepared and submitted for audit revealed the following omissions:

- i. The Fiduciary Management at page v refers to the financial year ended June 2024 instead of 2025;
- ii. The Report of the Secretary General on page xii was not signed and does not include key details on operational and financial performance of the Party; The Party Governance Statement on page xiv does not have key details such as Party structures, the role of the National Delegates Conference (NDC) and National Executive Committee, its composition, nomination process, members and the number of meetings held;
- iii. The Management Discussion and Analysis on page xv does not include a trend analysis for the last three to five years on key areas such as, Membership, Annual budget, Disbursement from Political Parties' Fund, Members' subscriptions, donations, Number of Elected Representatives and Party branch offices.
- iv. The Statement Financial Position was signed by only one signatory, rather than the required three-Party officials; and,

Audit issues listed in Appendix I on Implementation Status of the Auditor General's Recommendations do not include issues raised in the financial year 2023/2024.

In the circumstances, the financial statements presented for audit did not comply with the prescribed Public Sector Accounting Standards Board reporting template.

### **3. Non-Compliance with Climate Change Regulations**

Review of documents provided for audit revealed that the Party had not designated a Unit or allocated financial resources in its budget towards Climate Change actions. This was contrary to Section 15(2)(a) of the Climate Change Act, 2016, which requires each State Department and National Government public entity to designate a unit with adequate staff and financial resources and appoint a senior officer as Head of the unit to coordinate the mainstreaming of the Climate Change action plan and other statutory Climate Change functions into sectoral strategies.

In the circumstances, Management was in breach of the law.

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

## **REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

#### **Lack of an Internal Audit Function**

As reported in the previous year, the Party had not established an Internal Audit Unit as at 30 June, 2025. This was contrary to Section 73(3)(b) of the Public Finance Management Act, 2012, which requires every National Government entity to have appropriate arrangements for conducting internal audits in accordance with the guidelines issued by the Accounting Standards Board.

In the circumstances, the effectiveness of the Party's internal controls and risk management could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance

were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and Those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

Those charged with governance are responsible for overseeing the Party's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015, and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**11 December, 2025**

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**14. Statement of Financial Performance for the year ended 30 June 2025**

	Notes	2024-2025	2023-2024
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from other governments entities	6	268,024	141,582
Member Contribution	7	100,000	103,400
<b>Total revenue</b>		<b>368,024</b>	<b>244,982</b>
<b>Expenses</b>			
Use of goods and services	8	369,351	207,828
Employee costs	9	0	37,780
<b>Total expenses</b>		<b>369,351</b>	<b>245,608</b>
<b>Surplus/ (deficit) before tax</b>		<b>(1,327)</b>	<b>(626)</b>
<b>Surplus/(deficit) for the period/year</b>		<b>(1,327)</b>	<b>(626)</b>
<b>Net Surplus for the year</b>		<b>(1,327)</b>	<b>(626)</b>

The notes set out on pages 6 to 11 form an integral part of these Financial Statements. The Financial Statement set out on page 1 -5 were signed on behalf of National Executive Committee by:



.....  
**Name: Jennifer Kanari**  
**Secretary General**  
**Date 29<sup>th</sup> August 2025**



.....  
**Name: Justus Juma**  
**Party Leader**  
**Date 29<sup>th</sup> August 2025**

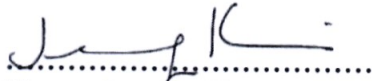
**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**15. Statement of Financial Position as at 30 June 2025**

	Notes	2024-2025	2023-2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	10	457	1,784
<b>Total Current Assets</b>		<b>457</b>	<b>1,784</b>
<b>Total Assets</b>		<b>457</b>	<b>1,784</b>
<b>Total Net Assets and Liabilities</b>		<b>457</b>	<b>1,784</b>

The financial statements set out on page 1 - 5

Were signed on behalf of the National Executive Committee by:



Name: Jennifer Kanari

Accounting Officer

Date 29<sup>th</sup> August, 2025

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**16. Statement of Changes in Net Assets for the year ended 30 June 2025**

Description	Ordinary share capital	Revaluation reserve	Fair value adjustment reserve	Retained earnings	Proposed dividend	Capital/Development Grants/Fund	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>As at July 1, 2022</b>			-	69,792		-	69,792
Surplus/ deficit for the year	-	-	-	(69,382)	-	-	(69,382)
<b>As at June 30, 2023</b>	-	-	-	2,410	-	-	2,410
<b>As at July 1, 2023</b>	-	-	-	2,410	-	-	2,410
Surplus/ (deficit) for the year	-	-	-	(626)	-	-	(626)
<b>As at June 30, 2024</b>	-	-	-	1,784	-	-	1,784
<b>As at June 1, 2024</b>				1,784			1,784
Surplus/ (deficit) for the year				(1,327)			(1,327)
<b>As at June 30, 2025</b>				457			457

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**17. Statement of Cash Flows for the year ended 30 June 2025**

	Notes	2024-2025	2023-2024
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other governments entities	6	268,024	141,382
Member Contributions	7	100,000	103,400
<b>Total receipts</b>		<b>368,024</b>	<b>244,982</b>
<b>Payments</b>			
Use of goods and services	8	369,351	207,828
Employee costs	9	0	37,780
<b>Total payments</b>		<b>369,351</b>	<b>245,608</b>
<b>Net cash flows from/(used in) operating activities</b>		<b>(1,327)</b>	<b>(626)</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>(1,327)</b>	<b>(626)</b>
Cash and cash equivalents at 1 July	10	1,784	2,410
<b>Cash and cash equivalents at 30 June 2025</b>	10	<b>457</b>	<b>1,784</b>

**JUSTICE AND FREEDOM PARTY OF KENYA**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

**18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025**

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	B	C=(a+b)	d	e=(c-d)	f=d/c *100
<b>Revenue</b>						
Transfers from Other Governments entities	300,000	21,215	278,785	268,024	10,761	96%
Member Contributions and Donations	100,000	-	100,000	100,000	0	100%
<b>Total Income</b>	<b>400,000</b>	<b>21,215</b>	<b>378,785</b>	<b>368,024</b>	<b>10,761</b>	<b>97%</b>
<b>Expenses</b>						
Use of Goods and Services	400,000	21,215	378,785	369,351	9,434	98%
Employee costs				0	0	0
<b>Total Expenditure</b>	<b>400,000</b>	<b>21,215</b>	<b>378,785</b>	<b>369,351</b>	<b>9,434</b>	<b>98%</b>
<b>Surplus for the period</b>	<b>(0)</b>	<b>-</b>	<b>0</b>	<b>(1,327)</b>		<b>-</b>

**Budget notes**

**19. Notes to the Financial Statements**

**1. General Information**

Justice and Freedom Party of Kenya is established by and derives its authority and accountability from the Political Party Act, 2011. JFPK’s principal activity is to be a conduit to equip, nurture and protect social and democratic society for edifying of the citizen to unity till we be complete and effective globally

**2. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying JFPK’s accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of JFPK. The financial statements have been prepared in accordance with the PFM Act 2012 and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

**3. Adoption of New and Revised Standards**

- i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2025*

Standard	Effective date and impact:
<p><b>IPSAS 41:</b> Financial Instruments</p>	<p><b>Applicable: 1<sup>st</sup> January 2023:</b>                      The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an JFPK’s future cash flows.                      IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> <li>• Applying a single classification and measurement model for financial assets that considers the characteristics of the asset’s cash flows and the objective for which the asset is held;</li> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> <li>• Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an JFPK’s risk management strategies and the accounting treatment for instruments held as part of the risk</li> </ul>

**JUSTICE AND FREEDOM PARTY OF KENYA**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

Standard	Effective date and impact:
	<p>management strategy.</p> <p>The above improvements did not have an impact in JFPK's financial statements in the period ended 30<sup>th</sup> June, 2025.</p>
<p><b>IPSAS 42: Social Benefits</b></p>	<p><b>Applicable: 1<sup>st</sup> January 2023</b></p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting JFPK provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <p>(a) The nature of such social benefits provided by the JFPK.</p> <p>(b) The key features of the operation of those social benefit schemes; and</p> <p>(c) The impact of such social benefits provided on the JFPK's financial performance, financial position and cash flows.</p> <p>The above improvements did not have an impact in JFPK's financial statements in the period ended 30<sup>th</sup> June, 2025</p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p><b>Applicable: 1st January 2023:</b></p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guaranteed contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>d) Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p>The above improvements did not have an impact in JFPK's financial statements in the period ended 30<sup>th</sup> June, 2025.</p>
<p>Other improvements to IPSAS</p>	<p><b>Applicable 1<sup>st</sup> January 2023</b></p> <ul style="list-style-type: none"> <li>• <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> Amendments to refer to the latest System of National Accounts (SNA 2008).</li> <li>• <i>IPSAS 39: Employee Benefits.</i> Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</li> <li>• <b>IPSAS 29: Financial instruments: Recognition and Measurement.</b> Standard no longer included in the 2023 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1<sup>st</sup> January 2023.</li> </ul> <p>The above improvements did not have an impact in JFPK's financial statements in the period ended 30<sup>th</sup> June, 2025</p>

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an JFPK.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>The above improvements did not have an impact in JFPK's financial statements in the period ended 30<sup>th</sup> June, 2025.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>The above improvements did not have an impact in JFPK's financial statements in the period ended 30<sup>th</sup> June, 2025.</p>

ii. ***Early adoption of standards***

JFPK did not early – adopt any new or amended standards in the financial statement.

**JUSTICE AND FREEDOM PARTY OF KENYA**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to JFPK and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

**b) Changes in accounting policies and estimates**

JFPK recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**c) Related parties**

JFPK regards a related party as a person or a party with the ability to exert control individually or jointly, or to exercise significant influence over JFPK, or vice versa. Members of key management are regarded as related parties and comprise the National Executive Committee.

**d) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balances include amounts held at the Kenya Commercial Bank as at the end of the financial year.

**e) Comparative figures**

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

**f) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

**JUSTICE AND FREEDOM PARTY OF KENYA****Annual Report and Financial Statements for the year ended June 30, 2025.****5. Significant Judgments and Sources of Estimation Uncertainty**

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

**Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. JFPK based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of JFPK. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**Useful lives and residual value**

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

- a) The condition of the asset based on the assessment of experts employed by JFPK.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset.

**6. Transfers from Other Government entities**

Description	2024-2025	2023-2024
	KShs	KShs
Transfers from ORPP	268,024	141,582
<b>Total Government Grants And Subsidies</b>	<b>268,024</b>	<b>141,582</b>

**7. Member Contributions and Donations**

Description	2024-2025	2023-2024
	Kshs	Kshs
<b>Total Transfers and Sponsorships</b>	<b>100,000</b>	<b>103,400</b>

**8. Use of Goods and Services**

Description	2024-2025	2023-2024
	Kshs	Kshs
Admin Fees	51,152	2,163
Conferences and Delegations	156,469	12,240
Printing and Stationery	-	13,425
Rent expenses	99,125	180,000
Other General Expenses	62,605	-
<b>Total</b>	<b>369,351</b>	<b>207,828</b>

**JUSTICE AND FREEDOM PARTY OF KENYA****Annual Report and Financial Statements for the year ended June 30, 2025.****9. Employee Costs**

Description	2024-2025	2023-2024
	Kshs	Kshs
Salaries and wages		37,780
Travel, accommodation, subsistence, & other allowances		
<b>Employee costs</b>		<b>37,780</b>

**10. Cash and Cash Equivalents**

Description	2024-2025	2023-2024
	Kshs	Kshs
Cash and Cash Equivalents	457	1,784
<b>Total Cash And Cash Equivalents</b>	<b>457</b>	<b>1,784</b>

**Detailed Analysis of the Cash and Cash Equivalents**

Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
<b>a) Current Account</b>			
Kenya Commercial Bank	2052xxxxx	1,245	1,784
<b>b) Cash in Hand</b>			
<b>Cash and Cash Equivalent Total</b>		<b>1,245</b>	<b>1,784</b>

**11. Related Party Disclosures****Nature of related party relationships**

Entities and other parties related to JFPK include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

**Other related parties include:**

- i) Office of the Registrar of Political Parties.
- ii) National Executive Committee

**12. Events after the Reporting Period**

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

**13. Ultimate And Holding JFPK**

JFPK is a Semi- Autonomous Government Agency under the Office of the Registrar of Political Parties.

**14. Currency**

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

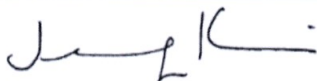
**JUSTICE AND FREEDOM PARTY OF KENYA**

Annual Report and Financial Statements for the year ended June 30, 2025.

**20. Appendices****Appendix 1: Implementation Status of Auditor-General's Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.2	Lack of a lease agreement	The management should provide a lease agreement to support rent expenditure.	Resolved. Lease agreement has been provided	30 <sup>th</sup> June, 2025
4.3	Unsupported Cash & Cash Balances.	The management should provide the documents relating to cash and bank balances so as to verify the accuracy and completeness of the financial information.	Resolved.	30 <sup>th</sup> September, 2024
4.4	Non-compliance with the law on Establishment of party offices Criteria	The management should establish branch offices as per political party Act 2011.	Resolved	30 <sup>th</sup> June, 2025
4.5	Lack of review of internal controls	Management should ensure frequent review of the Internal controls	Resolved	30 <sup>th</sup> June, 2025
4.6	Lack of a strategic plan	The management should fast track the formulation of a strategic plan	Resolved	30 <sup>th</sup> June, 2025
4.7.	Lack of a risk management policies and disaster recovery plan	The management should come up with a risk management policy and ensure that risk assessment is performed on key financial and operating areas	Resolved	30 <sup>th</sup> June, 2025
4.8	Unreconciled Funds Disbursements from ORPP	Management should reconcile ORPP transfers with political party receipts.	Resolved	30 <sup>th</sup> September, 2024
4.9	Un-resolved Prior Year Matters	The commission should strive to have all audit recommendations implemented in a timely way.	Resolved	30 <sup>th</sup> June, 2025



.....  
Secretary General

Date: 29<sup>th</sup> August, 2025

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