

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

|                                                                                     |                                               |
|-------------------------------------------------------------------------------------|-----------------------------------------------|
|  |                                               |
| THE NATIONAL ASSEMBLY<br>PAPERS LAID                                                |                                               |
| DATE: 27 MAR 2019                                                                   | DAY: wed                                      |
| REPORT BY:                                                                          | Majority Party whip<br>Hon. Benjamin Wachiuri |
| CLERK-AT<br>THE-TABLE:                                                              | Miriam Mado                                   |

OF

THE AUDITOR-GENERAL

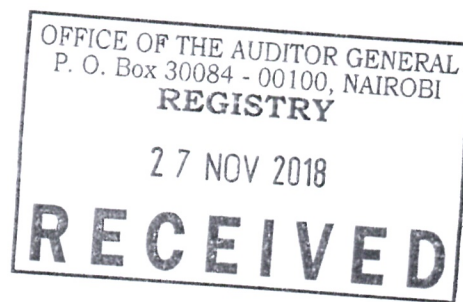
ON

REVENUE STATEMENTS  
STATE DEPARTMENT FOR  
CORRECTIONAL SERVICES

FOR THE YEAR ENDED  
30 JUNE 2018







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**RECEIVER OF REVENUE**  
*STATE DEPARTMENT FOR CORRECTIONAL SERVICES*

**REVENUE STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018**

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

RECEIVER OF REVENUE ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018

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**RECEIVER OF REVENUE ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The state department for correctional services is under the **Ministry of Interior and Coordination of National Government**. At cabinet level, the State Department is represented by the Cabinet Secretary for **Ministry of Interior and Coordination of National Government**, who is responsible for the general policy and strategic direction of the State Department. The State Department has not been formally appointed by the National Treasury as Receiver of Revenue for the financial year under review due the transfer of Betting Control and Licencing regulator from State Department for Coordination of National Government to the State Department for Interior and then to the **State Department for Correctional Services**. The movement affected budgeting for the expected amount of revenue as the budget had already been done earlier with the exclusion of Betting Control and Licencing.

**(b) Principal activities**

The Receiver of Revenue collects revenue from betting and licensing. Revenue collected is remitted to the National Treasury in accordance with Section 81 (2) of the PFM Regulations 2015.

**(c) Key Management**

The State Department for Correctional Services' day-to-day management is under the following key organs:

- |                                   |                                |
|-----------------------------------|--------------------------------|
| - Cabinet Secretary               | - Dr. Fred Matiang'I, EGH      |
| - Permanent Secretary             | - Zeinab A. Hussein (Mrs), CBS |
| - Senior Management;              |                                |
| ▪ Commissioner General of Prisons | - Isaiah M. Osugo, CBS         |
| ▪ Director Probation              | - Mary Mbau                    |
| ▪ Director Betting Control        | - Liti Wambua                  |
| ▪ Director of Administration      | - Joseph Kirumbi               |
| ▪ Head of Planning                | - James Nyabochoa              |
| ▪ Chief Finance Officer           | - Sarah Kerandi                |
| ▪ Head of Accounting Unit         | - Mwangi Daniel                |

**(d) Entity Headquarters**

P.O. Box 30478- 00100  
Teleposta Towers  
Kenyatta Avenue  
Nairobi, KENYA

**(e) Entity Contacts**

**RECEIVER OF REVENUE ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES**  
**REVENUE STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

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Telephone: (254) -20-2228411

E-mail: [ps@correctional.go.ke](mailto:ps@correctional.go.ke)

Website: [www.correctional.go.ke](http://www.correctional.go.ke)

**(f) Independent Auditors**

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

**(g) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**(h) Bankers**

Central Bank of Kenya  
P O Box 600000-00200  
Nairobi, Kenya  
Website: [www.cbk.go.ke](http://www.cbk.go.ke)



# REPUBLIC OF KENYA

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NAIROBI



## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR CORRECTIONAL SERVICES REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE REVENUE STATEMENTS

##### Opinion

I have audited the accompanying revenue statements of State Department for Correctional Services set out on pages 6 to 13, which comprise the statement of arrears in revenue as at 30 June 2018, and the statement of receipts and transfers 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 revenue statements present fairly, in all material respects, the arrears of revenue of the State Department for Correctional Services as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with 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 State Department for Correctional Services in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the revenue statements. There were no key audit matters to communicate in my report.

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*Report of the Auditor-General on the Financial Statements of State Department for Correctional Services Revenue Statements for the year ended 30 June 2018*



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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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**

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 revenue statements are in compliance, 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 revenue statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as management determines is necessary to enable the preparation of revenue statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the revenue statements, management is responsible for assessing the State Department for Correctional Services' ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting



unless the management either intends to cease operations, or have no realistic alternative but to do so.

Management is also responsible for the submission of the revenue 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 revenue statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the revenue statements are in compliance 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 financial reporting process, reviewing the effectiveness of how the entity 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**

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

In addition to the audit of the revenue statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, revenue transactions and information reflected in the revenue statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the revenue statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively



low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the revenue statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the revenue statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the revenue statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease sustaining its services.
- Evaluate the overall presentation, structure and content of the revenue statements, including the disclosures, and whether the revenue statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the revenue statements.
- Perform such other procedures as I consider necessary in the circumstances.



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

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



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

**Nairobi**

**06 March 2019**

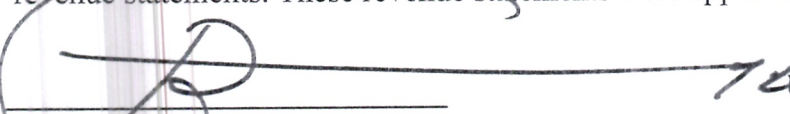


**RECEIVER OF REVENUE ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES**  
**REVENUE STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

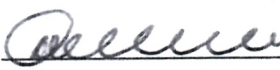
**III. STATEMENT OF RECEIPTS AND TRANSFERS**

|                                           | Note | 2017/18<br>KES       | 2016/17<br>KES       |
|-------------------------------------------|------|----------------------|----------------------|
| <b>NON TAX RECEIPTS</b>                   |      |                      |                      |
| Other Receipts                            | 1    | 283,159,542          | 101,651,876          |
| <b>TOTAL NON TAX RECEIPTS</b>             |      | <b>283,159,542</b>   | <b>101,651,876</b>   |
| <b>TOTAL RECEIPTS COLLECTED</b>           |      |                      |                      |
|                                           |      | <b>283,159,542</b>   | <b>101,651,876</b>   |
| <b>TRANSFERS TO THE EXCHEQUER ACCOUNT</b> |      | <b>(283,159,542)</b> | <b>(101,651,876)</b> |
| <b>BALANCE BROUGHT FORWARD</b>            | 2    | -                    | -                    |
| <b>BALANCE CARRIED FORWARD</b>            | 2    | -                    | -                    |

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 27/11/ 2018 and signed by:

  
Principal Secretary

Name: **Zeinab A. Hussein (Mrs), CBS**

  
Assistant Accountant General

Name: **Mwangi Daniel**

ICPAK Member Number: 9061

(Ref: PFM ACT section 82, 2(a))

RECEIVER OF REVENUE ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018

IV. STATEMENT OF ARREARS IN REVENUE AS AT 30 JUNE 2018

| Classification of Revenue                  | Accumulated<br>amount in<br>arrears from<br>prior periods to<br>30 June 2016<br>(a) | Amount in<br>arrears for the<br>immediate<br>previous year<br>to 30 June 2017<br>(b) | Amount in<br>arrears for<br>the current<br>year to 30<br>June 2018<br>(c) | Total<br>arrears as<br>at 30 June<br>2018<br>(a+b+c) | Measures taken<br>to recover the<br>arrears | Assessment to<br>the<br>recoverability<br>of arrears |
|--------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------|------------------------------------------------------|
| <b>Non Tax Revenues</b>                    |                                                                                     |                                                                                      |                                                                           |                                                      |                                             |                                                      |
| Fees on Use of Goods and services          |                                                                                     |                                                                                      |                                                                           |                                                      |                                             |                                                      |
| Social security contributions              |                                                                                     |                                                                                      |                                                                           |                                                      |                                             |                                                      |
| Property Income                            |                                                                                     |                                                                                      |                                                                           |                                                      |                                             |                                                      |
| Fines, penalties and Forfeitures           |                                                                                     |                                                                                      |                                                                           |                                                      |                                             |                                                      |
| Receipts from sale of non financial assets |                                                                                     |                                                                                      |                                                                           |                                                      |                                             |                                                      |
| Total arrears                              | <u>0</u>                                                                            | <u>0</u>                                                                             | <u>0</u>                                                                  | <u>0</u>                                             | 0                                           | 0                                                    |

Principal Secretary

Name: Zeinab A. Hussein (Mrs), CBS

Assistant Accountant General

Name: Mwangi Daniel

ICPAK Member Number:9061



## REVENUE STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2018

**V. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**  
**FOR THE PERIOD ENDED 30 JUNE 2018**

|                               | Original budget  | Adjustments      | Final budget     | Actual on comparable basis | Performance difference |
|-------------------------------|------------------|------------------|------------------|----------------------------|------------------------|
|                               | 2017-2018<br>KES | 2017-2018<br>KES | 2017-2018<br>KES | 2017-2018<br>KES           | 2017-2018<br>KES       |
| <b>Revenue</b>                |                  |                  |                  |                            |                        |
| <b>Non tax receipts</b>       |                  |                  |                  |                            |                        |
| Other Receipts                | -                | -                | -                | 283,159,542                | 283,159,542            |
| <b>Total Non-tax receipts</b> | -                | -                | -                | <b>283,159,542</b>         | <b>283,159,542</b>     |
| <b>Total receipts</b>         | -                | -                | -                | <b>283,159,542</b>         | <b>283,159,542</b>     |

(a) Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

- i. The State Department has not been formally appointed by the National Treasury as Receiver of Revenue for the financial year under review due the transfer of Betting Control and Licencing regulator from State Department for Coordination of National Government to the State Department for Interior and then to the State Department for Correctional Services. The movement affected budgeting for the expected amount of revenue as the budget had already been done earlier with the exclusion of Betting Control and Licencing.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.)

**RECEIVER OF REVENUE ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES**  
**REVENUE STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

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**VI. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these revenue statements are set out below:

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

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity*. The accounting policies adopted have been consistently applied to all the years presented.

The revenue statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *entity*.

**2. Recognition of Revenue**

The *entity* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *entity*.

**3. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the revenue statements. The revenue budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the revenue's actual performance against the comparable budget for the financial year under review has been included as part of notes to these financial statements.

**4. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya.

**5. Revenue in Arrears**

This relates to revenue due and is yet to be received or collected by the receiver of revenue. The revenue in arrears is as disclosed in the Statement of Revenue in Arrears under section IV of these financial statements.



**RECEIVER OF REVENUE ENTITY – STATE DEPARTMENT FOR CORRECTIONAL SERVICES**  
**REVENUE STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Comparative Figures**

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

**7. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2018.

**8. Statement of Arrears of Revenue**

The statement of arrears of revenue is not a requirement as per the IPSAS Cash Standard. The IPSAS Cash Standard encourages disclosure of accrual based balances since it's a transitional standard to accrual basis of accounting. The PFM Act, 2012 section 82,2b and section 69(c) of the PFM Regulations 2015 requires a Receiver of Revenue to prepare a statement on revenue of arrears due but not yet collected at the end of the period. This statement has been disclosed under section IV of these financial statements.

**RECEIVER OF REVENUE ENTITY - STATE DEPARTMENT FOR CORRECTIONAL SERVICES**  
**REVENUE STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

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**VII. NOTES TO THE FINANCIAL STATEMENTS**

**1. OTHER RECEIPTS NOT CLASSIFIED ELSEWHERE**

| <b>Description</b>                 | <b>2017-2018</b>   | <b>2016-2017</b>   |
|------------------------------------|--------------------|--------------------|
|                                    | <b>KES</b>         | <b>KES</b>         |
| Miscellaneous Revenue              | 283,159,542        | 101,651,876        |
| <b>Total Revenue</b>               | <b>283,159,542</b> | <b>101,651,876</b> |
| <b>Balance brought forward</b>     | -                  | -                  |
| Transfers to the Exchequer account | (283,159,542)      | (101,651,876)      |
| <b>Balance carried forward</b>     | -                  | -                  |

There has been tremendous growth in the Betting industry especially Sport during the period under review compared to 2016/2017 period.



RECEIVER OF REVENUE ENTITY – STATE DEPARTMENT FOR CORRECTIONAL  
SERVICES

REVENUE STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. BALANCES CARRIED FORWARD

| <b><u>a) Balance carried forward subsequently transferred</u></b> |                         |
|-------------------------------------------------------------------|-------------------------|
| Amount                                                            | <i>Date transferred</i> |
| 1. -                                                              | N/A                     |
| 2. -                                                              | N/A                     |
| -                                                                 |                         |
| <b><u>b) Balance carried forward yet to be transferred</u></b>    |                         |
| 1. -                                                              | N/A                     |
| 2. -                                                              | N/A                     |
| -                                                                 |                         |
| -                                                                 |                         |

There were no balances carried forward as at 30<sup>th</sup> June 2018

*Explain the breakdown of all revenue collected but not transferred to the exchequer account. If transferred subsequent to the year-end, please indicate the date of transfer. The grand total should tie to the balance carried forward in the statement of receipts and transfers.*

**RECEIVER OF REVENUE ENTITY – STATE DEPARTMENT FOR CORRECTIONAL  
SERVICES  
REVENUE STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

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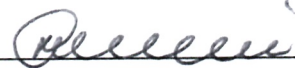
**VIII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The State Department for Correctional Services got an unqualified audit opinion therefore there were no unresolved issues.

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Principal Secretary  
Name: **Zeinab A. Hussein (Mrs), CBS**

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Assistant Accountant General  
Name: **Mwangi Daniel**  
ICPAK Member Number: 9061