

**ANALYSIS OF THE
AUDITOR GENERAL'S
REPORTS**

**ON THE FINANCIAL STATEMENTS
OF THARAKA-NITHI COUNTY EXECUTIVE
2015/16 - 2017/18**

Table of Contents

1.0 Introduction	3
1.1 Background of the study	3
1.2 Significance of the Study	4
2.0 Methodology	4
2.1 Overall Budget and Expenditure	5
2.2 Budget Absorption Analysis	6
3.0 Audit Opinion	6
3.1 Summary of the Audit opinions	6
4.0 Queried Amounts	7
5.0 Recurring Issues	13
6.0 Opportunity cost	15
7.0 Conclusion and recommendations	17
8.0 References	19

1.0 Introduction

The statutory duties and responsibilities of the Auditor General as enshrined in Article 229 (4) (5) (6) and (7) of the constitution of Kenya, 2010 and the public Audit Act, 2015 entail carrying out the audit in accordance with International standards of Supreme Audit Institutions (ISSAI). The Auditor General has legal mandate to examine books of accounts, all supporting documents and disclosures in order to obtain reasonable assurance about whether the financial statements are free from material misstatement, and this forms the basis for which the audit opinion is expressed.

The Auditor General after examining the books of account and all supporting documents can arrive at 4 types of opinions namely Unqualified, Qualified, Adverse or a disclaimer of opinion.

a) Unqualified Opinion: Often called a clean opinion - an unqualified opinion is an audit report that is issued when an auditor determines that each of the financial records provided by an entity is free of any misrepresentations. In addition, an unqualified opinion indicates that the financial records have been maintained in accordance with the standards known as Generally Accepted Accounting Principles (GAAP)

b) Qualified Opinion: This opinion is issued in situations when an entity's financial records have not been maintained in accordance with GAAP. A qualified opinion will include a paragraph that highlights the reason why the audit report is not unqualified/clean.

c) Adverse Opinion: The worst type of financial report that can be issued to an entity is an adverse opinion. This indicates that the firm's financial records do not conform to GAAPs. In addition, the financial records provided by the entity have been grossly misrepresented. Although this may occur by error, it can also be an indication of fraud.

d) Disclaimer Opinion: On some occasions, an auditor is unable to complete an accurate audit report. This may occur due to a variety of reasons, such as absence of appropriate financial records. When this happens, the auditor issues a disclaimer of opinion, stating that an opinion of the entity's financial status could not be determined.

1.1 Background of the study

Despite existing legislations to curb graft, there have been rising concerns on the pervasiveness in the lack of accountability and transparency in the management of public resources. The apparent indifference by key oversight institutions such as the County Assembly and the Senate has resulted in the slow pace in the examination of audit findings and prosecution of adversely mentioned cases. Consequently, the fight against corruption is yet to yield tangible results in terms of recovery of the public resources. A holistic approach that entails training and creation of awareness regarding economic resources attributable to graft to the members of the public and all the stakeholders is thus necessary in not only capacity building the institutions but also in enhancing policy formulations that promote national values and integrity.

1.2 Significance of the Study

The study examines the queries on the financial transactions raised by the Auditor General in Tharaka Nithi County Government. The reports are analyzed over the last three financial years beginning 2015/16 to provide a trend analysis.

This research lays the foundation for development of a report to be shared with Tharaka Nithi CSOs in advocating for good services to the citizens.

2.0 Methodology

The study examined the Auditor General's reports for the financial statements of Tharaka Nithi County Government from FY 2015/16 to 2017/18 and the issues raised by the Auditor General as audit queries have been analysed and classified into seven (7) broad categories as shown in the table below.

Table 1: Classification of the Audit Issues

Lack of Supporting documents	<ul style="list-style-type: none">• No documentary Evidence• Failure to provide records
Failure to reconcile books of account	<ul style="list-style-type: none">• Unexplained/unreconciled variances• Unexplained differences.• Accuracy of opening and closing balances cannot be confirmed• Variance in cash and bank balances
Violation of Financial regulations	<ul style="list-style-type: none">• Irregular expenditure• Unbudgeted expenditure• Violation of the public procurement regulations
Long outstanding balances	<ul style="list-style-type: none">• Outstanding imprests• Long outstanding debtors
Pending bills	<ul style="list-style-type: none">• Bills not paid during the year
No value for Money	<ul style="list-style-type: none">• No value for Money• Wasteful expenditure
Others	<ul style="list-style-type: none">• Weak internal controls Systems

Source: Author's compilation from the Auditor General's report

The assessment covered Tharaka Nithi County Government for the period 2015/16 and the Tharaka Nithi County Executive for the periods 2016/17 and 2017/18.

2.1 Overall Budget and Expenditure

The overall budget for Tharaka Nithi County Government for the financial years 2015/2016, 2016/2017 and 2017/2018 was Kshs 3.8 billion, 3.9 billion and 4.6 billion respectively as shown in table 2 below.

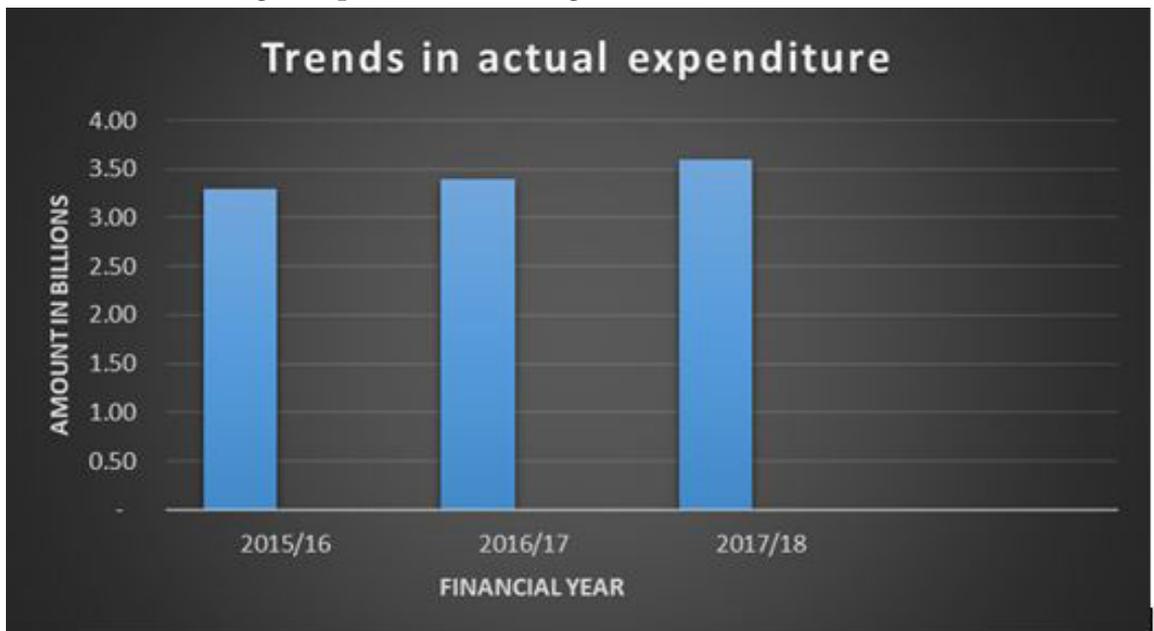
Table 2. Overall Budget, Expenditure and Budget Utilization

Year	Approved budget	Actual expenditure / Absorption	Under Absorption
2015/16	3,815,742,820	3,311,481,687	504,261,133
2016/17	3,929,541,301	3,470,410,132	459,131,169
2017/18	4,632,233,415	3,613,233,415	1,019,000,000

Source: Author’s compilation from the Auditor General’s report

There was a 3% increase in the budget between the financial year 2015/2016 and 2016/2017. However, the budget increased by 18% between the financial year 2016/2017 and 2018/2018. In addition, the overall actual expenditure for the County Government for the financial years 2015/16, 2016/17 and 2017/18 were 3.3 billion, 3.4 billion and 3.6 billion respectively and the following is graphically shown in the figure 1 below.

Table 2. Overall Budget, Expenditure and Budget Utilization



Source: Author’s compilation from the Auditor General’s report

It is evident that the actual spending of Tharaka Nithi county has been increasing annually in nominal terms; from KShs3.3 billion in FY 2015/16, 3.47 billion in FY 2016/17 and KShs3.6 billion in FY 2017/18, averaging to a KShs0.15 billion increase annually despite the moderate increase in the budget.

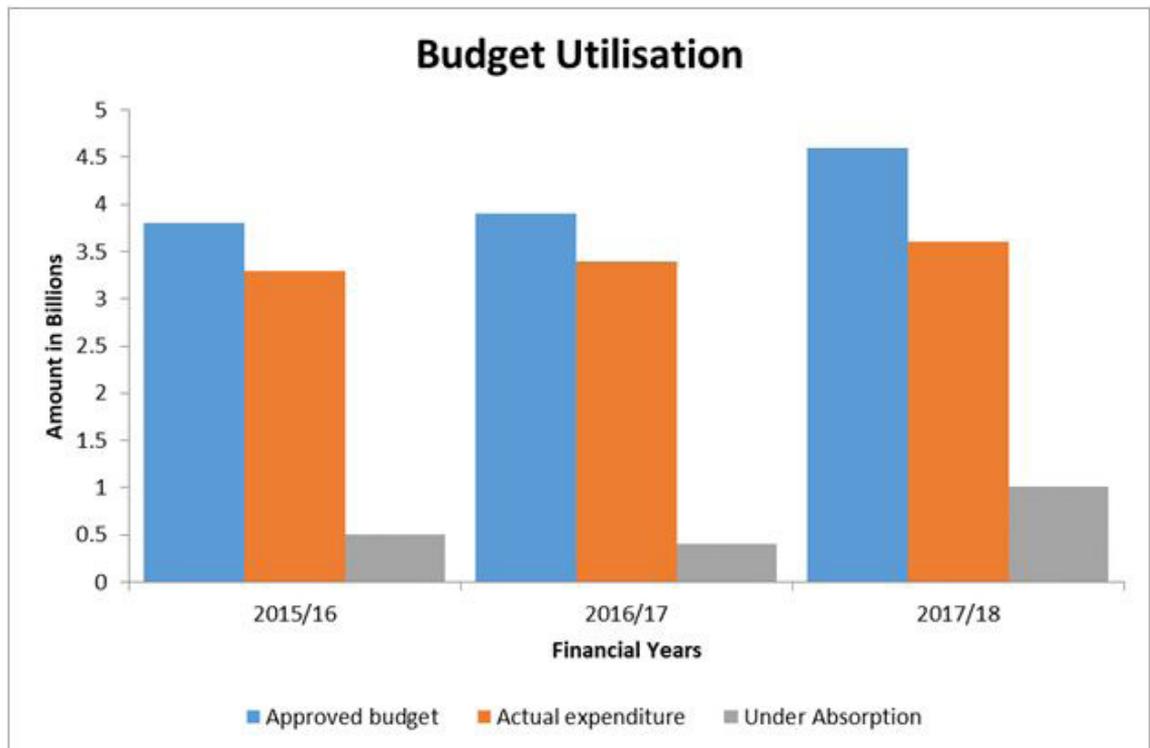
2.2 Budget Absorption Analysis

An analysis of the Tharaka Nithi County Executive budget against the actual expenditure reported in the financial statements for the three financial years indicated that there was under absorption of the budget of KShs 504,261,133, KShs 459,131,169 and 1,019,000,000 in 2015/16, 2016/17 and 2017/18 respectively as reflected in the table 2 above.

The under-absorption of the approved budget is an indication that some activities and projects in the annual plan were not implemented by the County Executive. This is likely to have negative effects on delivery of goods and services to the residents of Tharaka Nithi County. There is therefore need for the management to re-look at its budget implementation mechanisms with a view to focus on priority areas that will enhance service delivery to the residents.

The above data is graphically reflected below;

Figure 2: Comparison of budget against actual expenditure



Source: Author’s compilation from the Auditor General’s report

3.0 Audit Opinion

3.1 Summary of the Audit opinions

Year	2015/16	2016/17	2017/18
Audit Opinion	Adverse	Adverse	Qualified

Source: Author’s compilation from the Auditor General’s report

As illustrated in the summary of audit opinions above, the County Government of Tharaka Nithi was issued with adverse opinions in financial years 2015/16 and 2016/17 followed by qualified opinion in the financial year 2017/18. The issued adverse opinion implies that the financial records contain material misstatements, and thus, the financial statements prepared and submitted for audit do not present a true and fair view of the financial position for the County Government of Tharaka Nithi.

The qualified opinion issued for the year 2017/18 on the other hand, shows a signal of improvement, though not perfect - the opinion implies that there exist violations in the financial reporting which may be material but are not pervasive in nature (do not affect many components in the financial statements). It was however observed that the Auditor – General adopted a new reporting structure in the 2017/2018 audit report where issues related to compliance and internal control weaknesses were not considered as qualifying issuers unlike in both the 2015/16 and 2016/17 financial years. This change in classification of audit issues might have resulted in improved audit opinion in 2017/18.

4.0 Queried Amounts

Queried amount refers to the amount relating to the audit queries raised by the Auditor which were deemed to have been transacted unlawfully with respect to International Public Sector Accounting Standards (IPSAS), for instance, absence of proper records to support an expenditure.

Figure 3 : Trends in Total Queried Amount, FY 2015/16-2017/18



Source: Author’s compilation from the Auditor General’s report

Figure 3 above summarizes the trends in the total queried amount for the period FY 2015/16 through to FY 2017/18. Findings show that the auditor raised questions regarding transactions involving Ksh.1.95 billion in FY 2015/16, Ksh 1.69 billion and Ksh 0.81 billion in FY 2016/17 and FY 2017/18 respectively. In comparison to the actual spending for Tharaka Nithi County, the queried amount represents 59%, 49% and 23% for three consecutive years respectively.

Even though the queried amounts do not directly mean that the money was lost, it may mean that, significant numbers of the transactions are not being done procedurally in a manner that adheres to the established financial reporting rules and regulations which raises the risk of potential financial loss.

Share Distribution of the Queried Amounts by Audit Issues

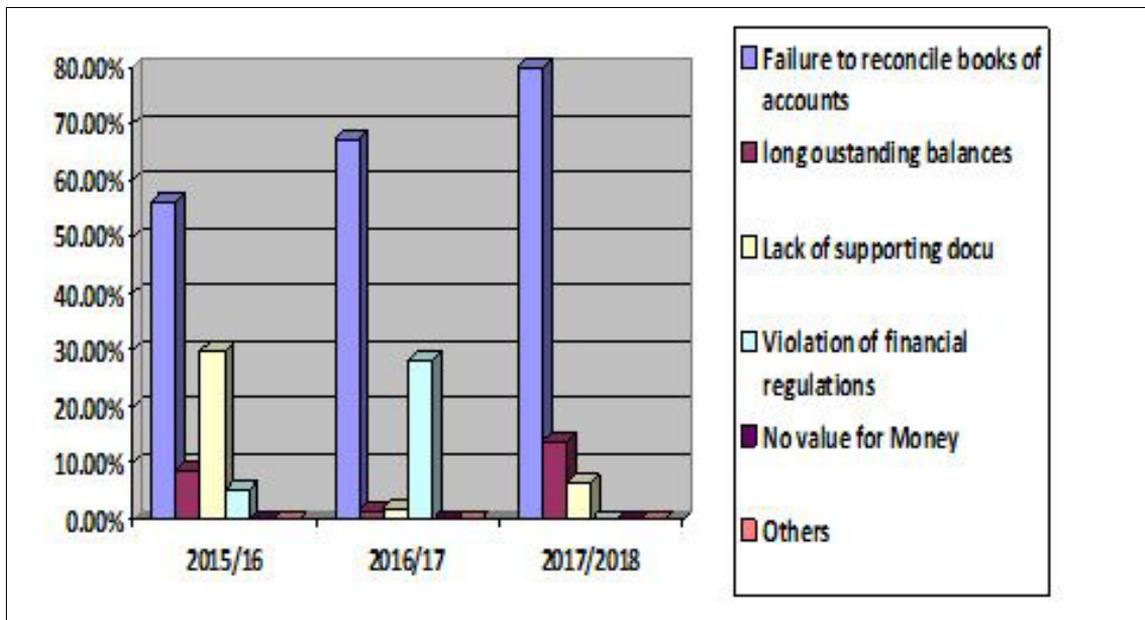
This section presents an analysis of the audit issues and their corresponding share of the queried amount for the respective years. This position is illustrated in the table and bar chart below:

Table 1: Queried amounts by class of audit issue

Year	2015/16	2016/17	2017/18
	Kshs.	Kshs.	Kshs.
Failure to reconcile books of account	1,095,011,871	1,137,862,875	649,191,319
Lack of supporting documents	583,803,668	34,573,975	50,185,449
Long outstanding balances	72,726,945	30,177,751	
No value for money	1,201,831	9,002,044	
Pending bills	93,393,888		111,816,675
Violation of Financial regulations	105,784,293	476,231,109	2,295,517

Source: Author’s compilation from the Auditor General’s report

Figure 4: Distribution of queried amounts



Source: Author’s compilation from the Auditor General’s report

In the FY 2015/16, the Auditor General raised queries with respect to failure to reconcile books of account and the queried amounts relating to these issues accounts for Ksh 1.095 billion or 56.17% of the total queried amount. The second prevalent query is lack of supporting documents at Ksh 0.579billion or 29.72%, long outstanding balances - Ksh 0.166 billion or 8.52%, violation of financial regulations - Ksh.0.104 billion or 5.33% . The remaining queries amounts to Ksh 0.0048 billion or 0.48% and relate to no value for money and other revenue issues.

In the FY 2016/2017, the Auditor General raised queries with respect to failure to reconcile books of account where the queried amount accounts for Ksh 0.649 billion or 67.29% of the total queried amounts. The second prevalent query is on violations of financial regulations -Ksh.0.476 billion or 28.16 %, lack of supporting documents at Ksh 0.035 billion or 2.04 %, long outstanding balances - Ksh 0.03 billion or 1.78%. The remaining query amounts to Ksh 0.012 billion or 0.71% relate to no value for money.

In the FY 2017/2018, the Auditor General raised queries with respect to failure to reconcile books of account with a queried amount of Ksh 1.14billion or 79.80% of the total queried amounts, the second prevalent query is long outstanding balances at Ksh 0.111 billion or 13.75%., lack of supporting documents at Ksh 0.052 billion or 6.45%.

The tables below summarizes and maps the classification of audit issues to a specific audit query and respective amount queried.

Table 3: Summary of audit queries by class and financial year

Classification of Audit Issues	2015/16	2016/17	2017/18
Failure to reconcile books of account	2	7	4
Lack of supporting documents	4	10	5
Long outstanding balances	1	1	
No value for money	1	3	
Pending bills	1		1
Violation of Financial regulations	10	3	3

Source: Author's compilation from the Auditor General's report

Table 4: Classification of audit issues

Classification of Audit Issues	Specific Query	Amount in Kshs.
2015/16		
Lack of Supporting documents	Unsupported and overstated Receivables/ debtors	4,502,284.00
	Lack of ledgers to support expenditure related to use of goods and services, fuel and security	574,870,589.00
	Under banking of local revenue	3,626,895.00
	Un accounted for Facility Improvement Funds (FIF) in Chuka Level 4 Hospital	803,900.00

Classification of Audit Issues	Specific Query	Amount in Kshs.
Failure to reconcile books of accounts	Casting errors and unexplained differences in the financial statements	812,118,312.00
	Unreconciled cash and bank balances	282,893,559.00
Violation of Financial regulations	Irregular donation of funds	2,200,000.00
	Irregular purchase of sports equipment from, music instruments, food stuffs and hospitality items from non-registered suppliers	6,849,575.00
	Irregular recruitment and payment of casual workers	68,242,118.00
	Irregular payment of Doctors incentives	655,200.00
	Irregular use of FIF to procure a motor vehicle	6,300,000.00
	Money spent on unbudgeted projects	7,969,569.00
	Irregular allocation of funds	9,150,600.00
	Irregular Overpayment of allowances	1,815,000.00
	Irregular foreign travel expenditure	2,159,400.00
	Macroeconomic Seminar for English Speaking in Beijing China	442,831.00
Long outstanding balances	Imprests due but not surrendered	72,726,945.00
Pending bills	Payables/Pending bills which were also not supported	93,393,888.00
No value for money	Irregular foreign travel expenditure Irregular foreign travel expenditure	1,201,831.00
		1,951,922,496.00
2016/17		
Failure to reconcile books of account	Difference between ledgers and the financial statements	842,691,829.00
	Unreconciled expenditure on social security	20,802,831.00
	Understated taxes on goods and services	4,026,900.00
	Cash and bank balances	2,101,480.00
	Unexplained and unreconciled Expenditure on domestic travel and subsistence	62,638,920.00

Classification of Audit Issues	Specific Query	Amount in Kshs.
	Difference between ledgers and financial statements on 15 items	194,191,795.00
	Difference between ledgers and the financial statements in relation to purchase of computers and ICT equipment	11,409,120.00
Long outstanding balances	Outstanding Imprests	30,177,751.00
Lack of supporting documents	Un supported Expenditure	14,313,425.00
	No documents to support purchase of software	10,000,000.00
	Lack of evidence for Governor's travel to Denmark	1,188,380.00
	No evidence was provided for the travel to Dubai by an officer who represented the Governor to attend a leadership workshop -	871,200.00
	Expenditure related to trip to Brazil by a CEC was not supported and per diem was overpaid by six days.	745,700.00
	Two officers were overpaid two days per diem while they attended a knowledge exchange program in the UK Oxford	364,140.00
	No evidence of attendance of a seminar in United Kingdom and two other unspecified trips.	3,864,350.00
	Unaccounted for funds in respect of imprest issued for the attendance of a Juakali Conference in Kampala.	785,980.00
	Irregular and Unsupported Expenditure on a trip to Rwanda to attend an agricultural exhibition in Kigali.	2,440,800.00
	Support documents for the repair of County offices at Kathwana, Chuka and Chogoria were not availed to auditors.	3,045,000.00
Violation of financial regulations	Irregular contribution to Council of Governors and other related associations	13,953,438.00
	Irregularities in construction of roads	461,890,671.00
	Irregular payment of sports equipment	387,000.00

Classification of Audit Issues	Specific Query	Amount in Kshs.
No value for money	Wasteful expenditure paid as farewell expenses to escort an officer travelling to China	408,200.00
	No evidence of the services rendered on research, feasibility and appraisal studies	6,842,384.00
	No evidence that the first lady attended a first ladies conference in Copenhagen, Denmark.	1,751,460.00
2017/2018		
Failure to reconcile books of account	Variance between Financial statement and the General Ledger.	73,462,711.00
	Variance in the statement of appropriation-recurrent	287,553,292.00
	Variance between the statement of appropriation and statement of receipts and payments	622,024.00
	Variance between the statement of appropriation and statement of receipts and payments	287,553,292.00
Lack of support documents	Unsupported basic wages of temporary employees	30,798,833.00
Violation of financial regulations	Double salary payments to a county government employee	363,989.00
	Payment of commuter allowance to officers with official vehicles	1,649,028.00
	Training expense	282,500.00
Lack of support documents	Unsupported committee allowances	4,021,365.00
	Unsupported expenditure on foreign travel	12,702,020.00
	Expenditure on fuel	2,416,231.00
	Unaccounted expenditure on airtime	247,000.00
Pending Bills	Inaccuracies in the pending bills	111,816,675.00
	Total	813,488,960.00

Source: Author's compilation from the Auditor General's report

5.0 Recurring Issues

The objective of this analysis is to identify instances where some audit issues raised remain unresolved in later periods. This section also provides a brief analysis of audit issues that even after being raised by the Auditor General, similar issues are still repeated in the subsequent periods. It was however noted that there were no specific issues that recurred in the period under review but it was observed that there are some thematic areas which attract audit queries or recurring in subsequent periods.

Table 4: Highlight of recurring thematic issues

	2016/17	2017/18
Number of recurring issues	12	7
Total Number of queries	38	15
Recurring issues as a % of the total	32%	47%

Source: Author's compilation from the Auditor General's report

It is to be observed that 12 out of the 38 queries (32%) in the 2016/2017 financial year's audit report, are issues that had been raised from a similar thematic area in the audit report of 2015/16 like expenditure not being supported by ledgers, payments not supported with relevant documents, foreign travels not supported or accounted for, failure to reconcile books of account violation of financial regulations. In 2017/18, the number of recurring issues relative to the total queries increased to 47% which is an indication that audit reports and recommendations are not seriously implemented by the management of the County.

The following table shows general thematic areas with issues raised in the audit report of 2015/16 which similarly, are also raised in the audit report of 2016/17. Equally, there are some general thematic areas/issues in the 2016/17 audit report that appear in 2017/18 audit report.

Table 5: Recurring issues

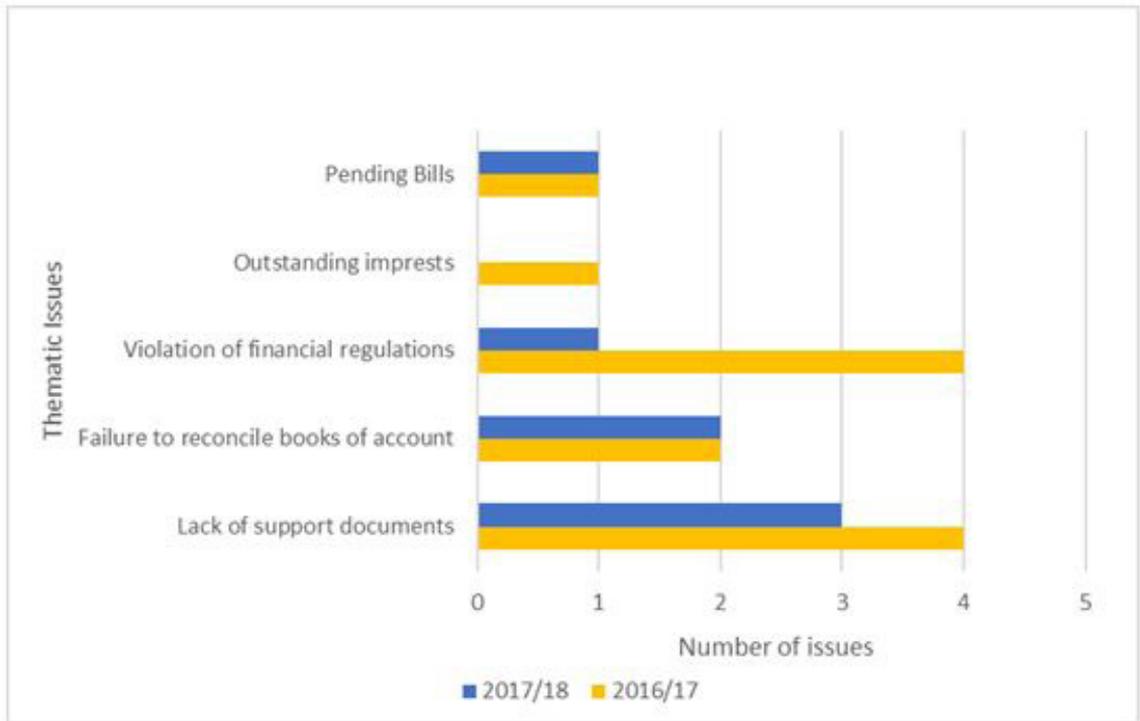
Financial Year	Classification of Audit Issue/Thematic area	No. of Issues	Issues raised
2016/17			
	Lack of support documents	4	<ul style="list-style-type: none"> Expenditure not supported by ledgers Payments not supported by relevant documentation Under banking not supported Unsupported foreign travel expenses
	Failure to reconcile books of account	2	<ul style="list-style-type: none"> Unreconciled cash and bank balances Unreconciled variances within the financial statements – statement of receipts and payments and the annexures to the financial statements

Financial Year	Classification of Audit Issue/Thematic area	No. of Issues	Issues raised
	Violation of financial regulations	4	<ul style="list-style-type: none"> Irregular hiring of casuals/temporary employees Irregular reallocation of funds Irregular contributions/donation Irregular foreign travel expenses
	Outstanding imprests	1	<ul style="list-style-type: none"> Imprests issued but not surrendered on due dates
	Pending bills	1	<ul style="list-style-type: none"> Long outstanding payables where some were not supported
2017/18			
	Failure to reconcile books of account	2	<ul style="list-style-type: none"> Unreconciled variances between the financial statements and the ledgers Unreconciled variances within the financial statements – statement of receipts and payments and the statement of appropriation and the notes to the accounts
	Lack of supporting documents	3	<ul style="list-style-type: none"> Unsupported wages for temporary staff Unsupported foreign travel Unsupported expenditures
	Violation of financial regulations	1	<ul style="list-style-type: none"> Irregular staff allowances
	Pending bills	1	<ul style="list-style-type: none"> Long outstanding payables

Source: Author's compilation from the Auditor General's report

The above prevalent recurring issues are graphically illustrated in the figure 5.

Figure 5: Recurring issues



Source: Author’s compilation from the Auditor General’s report

6.0 Opportunity cost

The general criteria applied relate to issues where the auditor’s raises doubt as to whether citizens obtained value for money, wasteful expenditure and improper charge to the funds of the County. The issue is noted and numbers and amounts are avoided where verifying the same cannot be supported.

Irregular payment of Casual / Temporary Employees.

In the FY 2015/16, the financial statements showed that the wage bill on casual workers increased by an explained Ksh 68,242,118 or 103% from Ksh 6,032,000 as at June 2015. Further the number of casual workers kept on increasing despite the County Public Service Board stopping further recruitment of casual workers.

The amount is adequate to fund youth groups through a revolving fund program in line with the kazi kwa vijana programme. The groups may venture into various incomes generating activities like agri business, Jua kali or even business enterprises. The initiative would go a long way in solving the issue of unemployment among youths in Tharaka Nithi County.

Violations of the financial regulations.

In the FY 2015/16, the financial statements showed that there were various issues which led to the violation of financial regulations. Due to this, an amount of KShs 103,986,149.00 could not be ascertained as a proper charge to the funds of the County.

Under State Department of Science and Technology, the Technical Training Institutes in all Counties needed an estimated KShs 15 million for equipping the TVETS which are not well equipped. In Tharaka Nithi County there are 5 TVETS. It means the amount of money which could not be ascertained would have been enough to equip all those institutions. The initiative would boost the technical skills for the youth hence create avenues for self-employment.

Copenhagen-Denmark Conference for First Ladies.

An amount of KShs 1,751,460 was paid to chief of staff for facilitation of First lady's travel to Copenhagen, Denmark Conference. The funds amounting to KShs 1,200,000 were transferred from the Officer's private account. The purpose of the transfer was indicated as "purchases". It was not clear as to how the difference of KShs 551,460 was spent and the relationship between Amelos Ventures and the first lady's travel to Denmark.

Further, the copies of passport extracts attached had no evidence that the first lady actually attended the conference during the stated period. In addition, no back to office report showing how the residents of Tharaka Nithi County benefited from the conference was made available for audit review.

In view of the foregoing, the KShs 1,751,460 has not been accounted for and it was not a proper charge to public funds as at 30 June 2017. This amount is adequate to improve the Economic activities of the Youths in One Ward by giving Youth Groups Seed Capital with no Interest rate to Improve their livelihood and also no minimize the rate of un employment among the Youths.

Irregular Contributions to the Council of Governors and Other County Associations

During the year under review, the County Executive made payments totaling KShs 13,953,438 to the Council of Governors and other related associations.

However, Section 37 of the Inter-Governmental Relations Act 2012 states that all operational expenses of the Council of County Governors should be met by the National Government.

Under the circumstances, the legality of the expenditure of KShs 13,953,438 on Council of Governors for the period ended 30 June 2017 could not be confirmed.

Tharaka Nithi County in the drier parts of the county gets water from boreholes, water pans, earth dams and shallow wells that provide water to the community. This amount is adequate to finance four projects of Water irrigation. In relation to the 2014-2017 CIDP this amount could be used to set up 4 water and irrigation projects as the Mariani/Kaanwa and Nkondi water project for irrigation and domestic use. During the dry months of the year there is a lot of water abstraction upstream, thus, priority should be geared towards construction of water and soil conservation structures in the upper catchment areas of the rivers.

Use of Goods and Services

In the FY 2017/18, the financial statement reflected KShs12,788,138 foreign travel and KShs 5,445,260 paid to a travel agency whose supporting documents including payment vouchers were not availed for audit review. In the circumstances, the propriety of KShs 12,788,138 expenditure reflected in the financial statements for the year ended 30th June 2018 could not be ascertained and therefore there was no value for money.

This amount of money according to the current CIDP would have alternatively been utilized to employ 42 health care providers in the County and therefore increase the number of health care providers in the County or it could have created youth opportunities similar to those created by the Kenya Youth Empowerment Project implemented by the National Government.

Key Information

- Findings reveal audit queries on violation of financial reporting such as failure to reconcile books of account and lack of verification documents; undermining PFM regulations on enhancing transparency and accountability.
- Most audit queries relate to poor management of financial records, which is largely within the control of the accounting officers
- Recurrence of certain queries reveal weaknesses in the internal control systems.
- The County should work hard towards achieving an unqualified opinion.

7.0 Conclusion and recommendations

According to Article 190(2) of the Constitution of Kenya, County governments should operate financial management systems that comply with any requirements prescribed by national legislation and this is stipulated in the Public Financial Management Act (PFM). The issues raised by the Auditor General are a manifestation of poor implementation of the PFM Act which has led to poor management of financial records. In the three years under analysis, the main issues that attest to the poor implementation of the PFM Act are violation of financial regulations, failure to reconcile books of account and inability to support financial transactions with relevant documents.

The above scenario could be as a result of various possibilities which include among others;

- i. Workforce that is not well informed in the provisions and requirements of the PFM Act,
- ii. Lack of close supervision of staff could lead to some staff members not taking their work seriously,
- iii. Employment of staff who are not qualified,
- iv. Failure to understand and respond to issues raised by the auditors and
- v. Political influences and governance issues

Those charged with governance are responsible for overseeing the financial reporting process and should review the effectiveness of how the County Government monitors compliance with relevant legislative and regulatory requirements, They should also ensure 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.

There should be forums between the office of the Auditor General and key members of the County Government to address matters related to the auditor's expectations from the County staff and vice versa.

References

Office of the Auditor-General (2016). Report of the Auditor General on The Financial Statements of County Executive of Tharaka Nithi for the year ended 30 June 2016. Nairobi, Kenya

Office of the Auditor-General (2017). Report of the Auditor General on The Financial Statements of County Executive of Tharaka Nithi for the year ended 30 June 2017. Nairobi, Kenya.

Office of the Auditor-General (2018). Report of the Auditor General on The Financial Statements of County Executive of Tharaka Nithi for the year ended 30 June 2018. Nairobi, Kenya.

Republic of Kenya (2010). Constitution of Kenya, 2010. Nairobi, Kenya

Republic of Kenya (2012). Public Finance Management Act, 2012. Nairobi, Kenya

Republic of Kenya (2015). Public Audit Act, 2015. Nairobi, Kenya

Republic of Kenya (2015). Public Finance Management Regulations, 2015. Nairobi, Kenya

