



Office of the Auditor-General

Service Charter

Vision

To be the lead agency in promoting good governance and accountability in the management of public resources

Mission

To provide assurance to stakeholders on the use of public resources through quality and timely audit reports.

Our Core Values

Independence
Integrity
Professionalism
Innovation
Team Spirit

Our Strategic objectives

- Enhance quality and timeliness of audit reports
- Promote and support good governance and accountability in the public sector
- Promote delivery of quality services to the public and effective and sustainable management of resources
- Enhance ICT capacity and systems for efficient operations
- Transform the organization for efficient service delivery

Our Mandate

We draw our mandate from the Constitution of Kenya. The Office of the Auditor General (OAG) is an independent Office formed under the Constitution of Kenya Article 229. The Office is charged with the primary oversight / assurance role of ensuring accountability within the three arms of government i.e. the Legislature, the Judiciary and the Executive; as well as the Constitutional Commissions and Independent Office.

The Auditor-General is mandated to audit and report in respect to each financial year on the accounts of the national and county governments; all funds and authorities of the national and county governments; all courts; every Commission and

Independent Office established by the Constitution; the National Assembly, the Senate and the county assemblies; political parties funded from public funds; the public debt and the accounts of any entity that legislation requires, and any entity that is funded from public funds.

In addition, Article 229(6) of the Constitution requires the Auditor-General to confirm whether or not public money has been applied lawfully and in an effective way.

The Office is mandated to carry out accountability of resources through; Certification of Accounts, Continuous Audit presence and Service delivery to all Kenyans. This is in line with our vision and mission statement which state:-

Our Organizational Structure

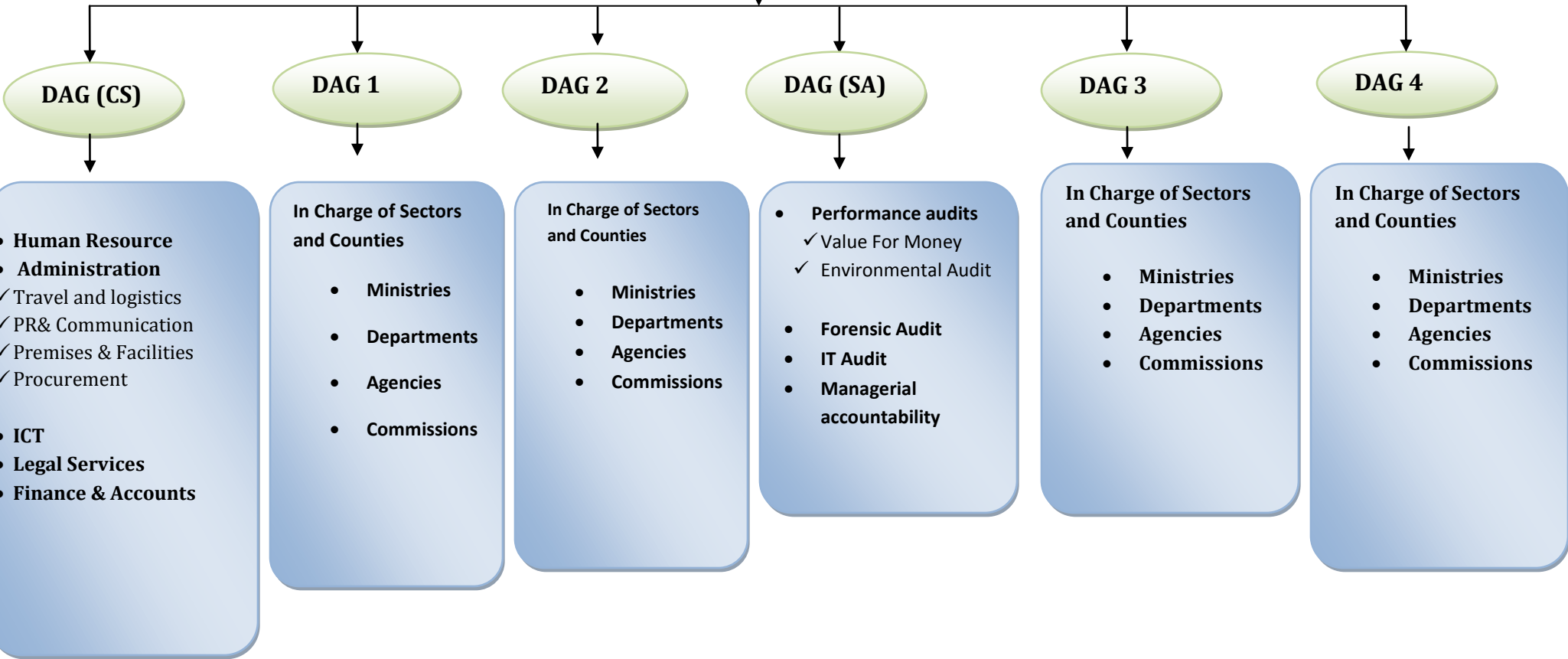
The Office of the Auditor- General is headed by the Auditor-General and executes its mandate through the Executive Office of the Auditor-General and six other departments. Each department is headed by a Deputy Auditor-General and focuses on particular sectors and hubs.

Executive Office of the Auditor-General

- Quality Assurance and Standards
- Parliamentary and County Assemblies Liaison
- Internal Audit

The departments are as follows:

The Auditor General



DAG- Deputy Auditor- General
CS- Corporate Services
SA- Specialized Audit

Our approach to audit

In order to meet the constitutional mandate and expectations of the citizens, and to provide assurance on the management of public resources at both national and county levels, we approach audit of public resources in three ways:

a) Certification of accounts to assure fiscal responsibility

Certification audit responds to the core mandate of certifying accounts at national and county levels and expressing an opinion as to whether or not they are prepared in accordance with the applicable financial reporting framework and/or statutory requirements.

The end product of this exercise is an annual audit report on each entity that is presented to Parliament and the relevant County Assembly.

b) Continuous audit presence to assure on managerial accountability

Continuous audit ensures that the office is proactive, preventive and deterrent to fraud & corruption, wastage and abuse of public resources. This requires the auditor to constantly be on the ground to continuously assess the risks brought about by the evolving environment so as to: perform “real time” transactions testing and data analysis that enables timely recommendations; respond instantly to issues of national, county governments and any public concerns that require immediate audit or investigation; optimize use of audit resources while increasing audit activity and improve financial systems and business processes for effective risk management, control and governance.

c) Performance audit to assure on service delivery to Kenyans

This is audit work responding directly to the bill of rights and social rights of Kenyans that will be met through development and implementation of programmes such as health, clean and safe water, education, housing and social security.

We respond to the economy, efficiency and effectiveness with which the resources are utilized to deliver services to the public. This Office assesses whether the programmes implemented lead to results, outputs and outcomes that positively transform the lives of citizens.

The products of this audit are performance audit reports which are issued at the end of the audit exercise.

Types of Audits

The Office has gone beyond the numbers to carry out work that is value adding in line with changing stakeholder requirements. To respond to this, we carry out the following types of audit:

- Certification audits – to assure on fiscal accountability
- Continuous audits – to assure on managerial accountability
- Performance audits – to examine the economy, efficiency, effectiveness and equity with which national and county entities provide services to the citizens
- Environmental audits – dedicated to programs, activities, systems and laws which impact the environment
- IT audits – to assure on the integrity of the IT systems and the information produced
- Forensic Audits – conducted to detect fraud, corruption or other financial improprieties

External stakeholders for the Office of the Auditor-General

Stakeholders are very important to the organization. OAG stakeholders comprise of the following:-

- Parliament/County Assemblies together with their relevant committees
- The General Public
- The National Treasury
- Government Ministries / county governments
- State /County Corporations
- Media (National and County)
- Other oversight agencies: EACC, Controller of Budget, Commission of Revenue Allocation, Director of Public Prosecutions
- Independent Office and Constitutional commissions
- Semi-Autonomous Government Agencies (SAGAS)
- Government Agencies
- Donor Funded Projects
- Development partners
- Non-Governmental Organizations and Civil Society Organizations
- Special needs groups
- Professional Bodies and Associations
- Academic Institutions and Private Training Institutions

Submission of Accounts by our clients for Audit purposes

All entities that utilize public resources are required to prepare their accounts and submit them to the Auditor-General for auditing three months after the end of the financial year (by September 30 of the calendar year).

Submission of our audit reports

Our reports are submitted to Parliament and the relevant County Assemblies who represent the people of Kenya.

The reports are discussed at the relevant committees i.e. Public Accounts Committees (PAC) for National and County Government accounts and Public Investment and Accounts Committees (PIAC) for accounts of State and County Corporations.

After discussions are complete the Parliamentary and County Assembly committees with the assistance of the Office of the Auditor-General give recommendations which must be implemented by the entity concerned. Thereafter, the Auditor-General follows up to confirm whether the recommendations have been implemented.

Reporting loss or mismanagement of public resources

All public resources belong to the people of Kenya and you have a right to report any instances of misuse, wastage, or improper conduct where our resources are concerned.

Every Kenyan has a right to be assured that the resources are being used well. However, the Auditor-General will make a decision whether to consider a request to undertake a special audit or not.

You can report through the following: Tel +254 20 342 330, oag@oagkenya.go.ke or the corruption prevention box at Anniversary Towers 3rd floor.

For more information and enquiries on our work, contact:-

*The Public Relations & Communications Office
Office of the Auditor-General
P.O. Box 30084-00100
Nairobi*

Tel: +254 20 322330 or 020 2108115

Email: *info@oagkenya.go.ke*

Facebook: *Office of the Auditor-General Kenya*

Twitter: *auditor_general@kenao.go.ke*