

**Summary Report For The Audit Of Amkeni Wakenya Grantees Funded By UNDP For
The Period January 2012 To 30 June 2014.
Award Number 00049785 Project Number 00061019**

Reference: KA/UNDP/P/08/17

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Dear Ms Keating

**Summary Report for the audit of Amkeni Wakenya Grantees
Funded by UNDP for the period January 2012 to June 2014.**

Executive Summary

The Amkeni Wakenya Civil Society Democratic Governance Facility (“Amkeni Wakenya” or “The Facility”) is an initiative established by development partners including The Royal Netherlands Embassy, the Embassy of Sweden, Royal Norwegian Embassy (Norway), European Union (EU) and the United Nations Development Programme (UNDP) to provide co-ordinated and harmonized support to civil society organizations (CSOs) in the democratic governance sector in Kenya to participate more effectively in democratization processes in Kenya.

The overall objective of Amkeni Wakenya is to support civil society organizations (CSOs) that work in the democratic governance sector in Kenya by enabling the CSOs to work for, demand and benefit from a more accountable ,just, transparent and democratic society that upholds respect for human rights and fundamental freedoms.

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The audit sought to obtain an assurance on the adequacy of management and oversight of the project and on the use of resources. Specifically, the audit was to provide assurance to UNDP, the project management, and other interested parties that project resources are being managed in prudent manner and in accordance with financial regulations, rules, policies and procedures laid down for the projects. The scope of the audit included all the 276 grantees implemented by 175 implementing partners and covered the period 1 January 2012 to 30 June 2014.

The audit entailed a financial audit to express an opinion on the project's financial statements that included:

- A) The FACE Forms
- B) Statements of cash positions
- C) Statement of assets and equipments

In addition we assessed and expressed an opinion on the project's internal controls and systems on each of the implementing partners as out lined below save for 15 implementing partners whom we could not access.

Summary of Findings

1. A total of six implementing partners were late in submission of both the narrative and the financial reports.
2. Sixteen implementing partners did not carry out monthly bank reconciliations
3. Three implementing partners did not have their vouchers invalidated by being stamped with paid up stamp
4. Three implementing partners had their assets not tagged/marked with UNDP tags

Recommendations

1. The affected implementing partners should ensure strict adherence to the reporting guidelines as outlined in the cooperation agreement.
2. In keeping with good accounting practices, bank reconciliations should be carried out regularly preferably on a monthly basis and reviewed by a person independent of the reconciliation process.

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3. Vouchers should be cancelled upon payment to avoid any possibility of multiple payments on the same vouchers.
4. Implementing partners should tag/Mark the assets procured by UNDP funds for control purposes.

INTRODUCTION

1.1 BACKGROUND

Amkeni Wakenya is a UNDP led facility set up to promote democratic governance in Kenya. The name “Amkeni Wakenya” is inspired by the second stanza of the National Anthem that calls upon all Kenyans to arise and actively participate in nation building. Amkeni Wakenya was established in July 2008, and then known as the “Civil Society Democratic Governance Facility (CSDGF)” and works through Civil Society Organizations to promote democracy, human rights, governance reforms, and the integration of a right- based approach in social and economic reforms in Kenya. Participating development partners include the Royal Netherlands Embassy (RNE), the Swedish Embassy, Embassy of Norway, the European Union, Embassy of Japan and the United Nations Development Programme (UNDP). At the time of inception Amkeni Wakenya operated on the basis of three pillars, namely grant making, capacity building and learning & knowledge management; however these pillars have since been modified in the Amkeni Strategic plan 2011-2015 and are known as programme delivery methodologies.

At the time of its inception, the Amkeni project sought to set up a facility to support civil society activities in democratic governance. The long term outcomes of the project are to enable citizens to benefit from a more accountable, just, transparent and democratic society and to support civic engagement which empowers the citizens to influence public policies. The project supports activities to strengthen participatory democracy, social justice, the rule of law and protection of human rights and facilitate citizens’ active engagement in governance reforms and development processes.

Specific outputs of the programme include:

- Operational mechanisms for channeling support to civil society organizations in the area of democratic governance established
- Civil society engagement in national development objectives and reforms in other priority areas in the democratic governance field strengthened
- Coordination of donor support strengthened

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- Principles of organizational good governance practices adopted and implemented by participating organizations
- Public debate and civic awareness on result areas increased, leading to a more informed and participative citizenry, including in rural and remote areas
- Structured dialogue between donors and civil society enhanced

The Overall programme objectives are:

- To enable citizens to benefit politically, socially and economically from a more accountable, just, transparent and democratic society that upholds the respect for human rights and fundamental freedoms
- To support civic engagement, which empowers all people to influence public policies, through their civil society organizations at all levels

The Specific programme objectives are:

- Strengthen participatory democracy, social justice, the rule of law and protection of human rights
- Increase organizations' internal good governance practices (against established benchmarks and as part of the capacity strengthening)
- Promote and facilitate citizens' active engagement in development processes and their capacity to take action
- Transmit citizens' concerns and ideas to local governance institutions and elected parliamentarians, appropriate parliamentary committees, committee staff and reform institutions
- Enhance a two-way communication flows between rural and remote areas/actors and national development processes.

Amkeni Wakenya seeks to promote democratic governance reforms through supporting civil society organizations. The nature of support extended to civil society organizations by Amkeni Wakenya is through: Grant making, capacity development and learning and knowledge management. Since its inception Amkeni has managed to provide grants to CSOs and CBOs country wide through successive calls for proposals. So far Amkeni has published five calls for proposals and supported over 200 civil society organizations to undertake democratic governance reform initiatives mainly in the rural areas.

1.2 AUDIT OBJECTIVES

The objective of the audit was taken to obtain assurance on the adequacy of management and oversight of the project and on the use of resources. Specifically, the audit was to provide assurance to UNDP, the project management, and other interested parties that project resources are being managed in accordance with:

- The key considerations in the areas of human resources, finance, procurement, assets management, cash management and general administration;
- The financial regulations, rules, policies and procedures that applied to and have been prescribed for the projects;
- The project work plan, progress reports, project resources, project budget, project expenditure, project delivery, recruitment, operational and financial closing of projects and disposal or transfer of assets.

1.3 SCOPE AND METHODOLOGY OF THE AUDIT

We conducted our audit in accordance with International Standards on Auditing. The scope of the audit was limited to the implementing partner expenditures which are defined as including all disbursements listed in the quarterly financial reports submitted by the implementing partner and the direct payments processed by UNDP at their request. The audit covered the period 1 January 2012 to 30 June 2014. A hundred percent review of the areas reviewed was applied.

Our audit covered the following areas:-

a) Audit of the funding Authorization and Certification of Expenditure (FACE) Form

Our review of the Funding Authorization and Certification of Expenditure (FACE) Form entailed the following:-

- Verifying the mathematical accuracy of the FACE form by ensuring that the expenditures described in the supporting documentation are reconciled to the expenditures, by disbursing source, in the FACE form.

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- Reviewing both the final and the quarterly financial reports submitted by the implementing partners by reconciling them to the supporting documents.
- Reviewing any direct payments processed by UNDP at the request of the implementing partner to supporting documents and verifying that they were adequately supported, authorized and correctly allocated.

b) Review of the overall management of the project's implementation, monitoring and supervision.

The audit included the review of work plans, progress reports, project resources, project budgets, project expenditure, project delivery, recruitment, operational and financial closing of projects (if applicable), and disposal or transfer of assets. To this effect, the scope covered the following areas as they were performed at the level of the project:

Human Resource

We reviewed the competitiveness, transparency and effectiveness of the recruitment and hiring of personnel at implementing partner's level. Our review included performance appraisal, attendance control, calculation of salaries and entitlements, payroll preparation and payment, and management of personnel records.

Finance

We reviewed the adequacy of accounting and financial operations and reporting systems. Our review included budget control, cash management, certification and approval authority, receipt of funds, and disbursements of funds, recording of all financial transactions in the expenditure reports, record maintenance and control.

Procurement

We reviewed the competitiveness, transparency and effectiveness of the procurement activities of the project in order to ensure that the equipment and services purchased met the requirements of either the implementing partner or UNDP. Our review included the following:

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- As applicable, delegations of authorities, procurement thresholds, call for bids and proposals, evaluation of bids and proposals and approval/signature of contracts and purchase orders;
- Receiving and inspection procedures to determine the conformity of equipment with the agreed specifications and, when applicable, the use of independent experts to inspect the delivery of highly technical and expensive equipment;
- Evaluation of the procedures established to mitigate the risk of purchasing equipment that do not meet specifications or is later proven to be defective;
- Management and control over the variation orders;
- The use of consulting firms and the adequacy of procedures to obtain fully qualified and experienced personnel and assessment of the work before final payments are made.

Cash Management

We reviewed all cash held by the project and procedures for cash safeguarding.

General Administration

Our review included travel activities, vehicle management, shipping services, office premises and lease management, office communication and IT systems and records maintenance.

Scope limitation

Transactions/actions that are performed by the UNDP/Amkeni Wakenya office for its running costs, capacity building and knowledge management activities are not to be included in the audit scope. Such scope limitation will not be a reason for issuing modified opinion.

Qualified opinions

Qualified opinions were issued in respect of 13 organizations mainly because these grantees could not be met on the scheduled days for various reasons such as:

1. Inaccessibility of office locations due to insecurity arising from terrorism. This was mainly the case for organizations based in Northern Kenya.
2. Unavailability of the grantees' officials to meet with the audit team on appointed dates. Various reasons were given for this including emergence of other engagements. Even though the PMU managed to reschedule these visits subsequently, it was not

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possible for the auditors to make return visits because of limited time for the assignment as well as financial implications of the rescheduling.

3. Changes in information regarding the physical location of the grantees' offices from the information provided to the PMU.
4. Loss of project records by grantees. This was the case for grantees that implemented shorter projects (Call 5- WRIP and QRF- SODNET.)
5. In one case, Centre for Human Rights and Democracy (CHRD) the officials of the organization declined to meet with the auditors claiming that they had not received official communication about the audit from UNDP.

1.4 DELIVERABLES

SUMMARY REPORT ON THE AUDIT OF THE AMKENI WAKENYA PROJECTS

- FACE Forms
- Cash Position
- Assets
- Summary of issues Observed

1.4.1 OVERALL SUMMARY OF FACE FORMS

Call	Qualified	Unqualified	Percentage of FACE Forms Qualified
2	2	54	3.5%
4	Nil	134	0%
5	3	45	6.3%
QRF	4	34	10.5%
Total	9	267	3.4%

QUALIFIED FACE FORMS AS PER CALLS

CALL 2

NO.	CALL	IP	COMMENTS
1	2YR2	Centre for Human Rights & Democracy	Limitation of scope; the IP denied the auditor access to the premises (refused to be audited as he claimed not to have received official communication from UNDP)
2	2YR 3	Dunia Moja Trust	Limitation of scope; the IP could not be accessed using the provided contact information.

CALL 5

No.	Call	IP	Comments
1	5	Media Action for Peace	Limitation of scope ;the IP was not available for the audit (Did not respond to the auditors calls)
2	5	Mount Kenya Youth Empowerment CBO	Limitation of scope; did not respond to the auditor's calls.
3	5	Women Rights Institute for Peace	Limitation of scope; the IP had misplaced all the records relating to the project.

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QUICK RESPONSE FUND (QRF)

No.	Call	IP	Comments
1	QRF	Kenya League of Young Voters	Limitation of scope; the IP did not respond to the auditor's calls on the material day and therefore could not be located.
2	QRF	Social Development Network	Limitation of scope; the IP claimed to have lost all the documentation
3	QRF	Women in Need Network	Limitation of scope; the IP did not respond to the auditor's calls on the material day and therefore could not be located.
4	QRF	Grassroots Health and Self Help Network	Limitation of scope; the IP could not be accessed using the provided contact information.

1.4.2 OVERALL SUMMARY OF CASH POSITION STATEMENTS

Call	Qualified	Unqualified	Percentage of Cash Position Statements Qualified
2	3	27	10%
4	Nil	68	0%
5	4	43	8.5%
QRF	4	35	10.3%
Total	11	173	5.9%

QUALIFIED CASH POSITION STATEMENTS AS PER CALLS

CALL 2

No.	IP	Comments
1	Centre for Human Rights & Democracy	Limitation of scope; the IP denied the auditor access to the premises (refused to be audited as he claimed not to have received official communication from UNDP)
2	Dunia Moja Trust	Limitation of scope; the IP could not be accessed using the provided contact information.
3	Women for Peace & Development	Limitation of scope; the IP could not be accessed due to the security situation in Mandera.

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CALL 5

No.	IP	Comments
1	Media Action for Peace	Limitation of scope ;the IP was not available for the audit (Did not respond to the auditors calls)
2	Mount Kenya Youth Empowerment CBO	Limitation of scope; did not respond to the auditor's calls.
3	Nyeri Social Forum	Limitation of scope; despite the IP having confirmed the date of the audit a few days before the audit exercise was to commence he/she declined to respond to the auditors communication on the material day and consequently could not be traced.
4	Women Rights Institute for Peace	Limitation of scope; the IP had misplaced all the records relating to the project.

QUICK RESPONSE FUND (QRF)

No.	IP	Comments
1	Kenya League of Young Voters	Limitation of scope; the IP could not be accessed with the provided contacts
2	Social Development Network	Limitation of scope; the IP claimed to have lost all the documentation
3	Women in Need Network	Limitation of scope; the IP did not respond to the auditor's calls on the material day and therefore could not be located.
4	Grassroots Health and Self Help Network	Limitation of scope; the IP could not be accessed with the provided contacts

1.4.3 OVERALL SUMMARY OF STATEMENT OF ASSETS & EQUIPMENTS

Call	Qualified	Unqualified	Percentage of Statements of assets & Equipment Qualified
2	1	8	11%
4	Nil	39	Nil
5	4	13	23.5%
QRF	2	5	28.5%
Total	7	65	9.7%

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QUALIFIED STATEMENTS OF ASSETS & EQUIPMENT AS PER CALLS

CALL 2

No.	IP	Comments
1	National org of Volunteers & Charity Workers in Kenya	Limitation of scope; the IP did not have a physical office and declined to be audited on the day allocated (Wanted more time)

CALL 5

No.	IP	Comments
1	Media Action for Peace	Limitation of scope ;the IP was not available for the audit (Did not respond to the auditors calls)
2	Mount Kenya Youth Empowerment CBO	Limitation of scope; did not respond to the auditor's calls.
3	Nyeri Social Forum	Limitation of scope; despite the IP having confirmed the date of the audit a few days before the audit exercise was to commence he/she declined to respond to the auditors communication on the material day and consequently could not be traced.
4	Rehema Enter. Dev. Organization	Limitation of scope; the offices of the IP had been closed down and claimed to have lost all the documentation.

QUICK RESPONSE FUND (QRF)

No.	IP	Comments
1	Social Development Network	Limitation of scope; the IP claimed to have lost all the documentation
2	Women in Need Network	Limitation of scope; the IP did not respond to the auditor's calls on the material day and therefore could not be located.

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1.4.4 SUMMARY OF ISSUES IDENTIFIED

CALL 2

	Implementing Partner	Observation No	Audit Observation	Recommendation	Audit area	Audit Cause	Risk Severity	Management Comments
1	Ilishe Trust	6.2.2	Payment of July salaries was done in advance by processing it together with June 2012 salary.	Staff salary should be processed and paid as per the staffs' contract letter and at the end month to avoid the organization losing money in case an employee terminates the contract.	Finance	Lack of /or inadequate policies/procedures/guide lines at the project level	Low	The management of Ilishe Trust paid July 12' salary together with June 2012 salary since the project was ending in June 2012 but there were a few activities that were running in the Month of July 2012.
		6.2.4	We noted that all the assets had UNDP labels but have not been numbered for identification purposes	All assets should be labeled and numbered for proper identification	Asset Management	Lack of / all inadequate guidance/ supervision at the project level	Low	The CSO management of Ilishe Trust agrees and is willing to address this issue.

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Implementing Partner	Observation No	Audit Observation	Recommendation	Audit area	Audit Cause	Risk Severity	Management Comments
2 Institute of Participatory Development	6.1.2	Narrative and financial reports for the first tranche for call 2 year 2 were submitted to UNDP late. Resulting in late disbursement of the funds	Reporting to UNDP should be done within the stipulated time to avoid strained donor relations and late disbursement of funds	Review of Project Progress	Lack of / or inadequate guidance/ supervision at the project level	Medium	The CSO management had a problem on how to report the expenditures on the FACE Form but will comply with the donor's requirements going forward.
	6.2.5	Bank reconciliations were not being prepared regularly and approved.	Bank reconciliations should be done regularly preferably on a monthly basis and approved by an independent person of the reconciliation process.	Cash management	Lack of / or inadequate guidance/ supervision at the project level.	Medium	The management of Institute of Participatory Development agree and are willing to implement the issue going forward

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	Implementing Partner	Observation No	Audit Observation	Recommendation	Audit area	Audit Cause	Risk Severity	Management Comments
3	Kenya Human Rights Commission	5.1.1	Financial and narrative reports were submitted late on 31 st March 2014 as opposed to the submission deadline of 6 th January 2014.	Reporting dates should be adhered to avoid strained donor relations and late disbursement of funds.	Review of Project Progress	Lack of/or inadequate supervision at the project level	Medium	The management of Kenya Human Rights Commission agrees and is willing to address this issue going forward.
4	Kwetu Training Centre	6.2.5	Failure to refund unutilized money amounting to Kshs.181, 181 by the end of the project period.	Kwetu Training centre should refund the cash surplus of Ksh.181, 181 to Amkeni Wakenya.	Cash management	Lack of/or inadequate supervision at the project level.	High	The management of Kwetu Training Centre did not refund the cash surplus since UNDP did not advise them on what to do with the surplus and hence the delay to refund.

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	Implementing Partner	Observation No	Audit Observation	Recommendation	Audit area	Audit Cause	Risk Severity	Management Comments
5	Sugar Campaign for Change Foundation	6.1.1	All the assets had not been tagged/ marked	Project management should ensure that the assets are well marked for control purposes.	Asset management	Lack of / all inadequate guidance/ supervision at the project level	Low	The management of Sugar Campaign for Change agree and are willing to address this issue
6	Wajir Peace and Development Agency	6.2.2	Supporting documents are not organized in any order	Proper filing should be enhanced to ease review	Finance	Lack of / all inadequate guidance/ supervision at the project level	Low	The management of Wajir Peace and Development Agency agree and are willing to address this issue in future

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CALL 4

No.	Implementing Partner	Observation No.	Audit Observation	Recommendation	Audit area	Audit Cause	Risk Severity	Management Comments
1	Albinisim Foundation Of East Africa	6.2.2.1 6.2.5.1	We noted that some expenditure supporting documents were not invalidated by being cancelled or stamped "PAID" upon payment. Bank reconciliations were prepared on a quarterly basis	Supporting documents should be cancelled or be stamped with paid up stamp after they are paid to avoid multiple payments on the same vouchers. Bank reconciliations should be done monthly basis	Finance Cash Management	Lack of clear guidelines or inadequate financial policies / procedures. Inadequate policies and procedures at the implementing partner level.	Medium Medium	We agree on this but we were not aware of the risk but we shall adhere in future. The personnel in charge at the time lacked the capacity but the situation was rectified subsequently by recruitment of a competent accountant
2	Blind And Low Vision Network	6.1.1	Failure to tag/mark assets	Assets should be tagged for tracking purposes	Asset Management	Lack of/or inadequate policies/procedures/guidelines	Low	The management of Blind and Low Vision Network agree and are willing to address this issue going forward.

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No.	Implementing Partner	Observation No.	Audit Observation	Recommendation	Audit area	Audit Cause	Risk Severity	Management Comments
3	Deaf Initiative Network- Kenya	6.2.4.1	Failure to prepare bank reconciliations	Deaf Initiative Network Kenya should do bank reconciliations on a monthly basis.	Cash Management	Inadequate Training of staff responsible at project level	Medium	The CSO management agrees to make sure that the reconciliations are done monthly.
		6.2.5.1	Lack of Backup of data	Deaf Initiative Network Kenya should adopt measures for regular backup	General Administration	Lack of and or inadequate guidance/ supervision at the project level	Medium	The management of Deaf Initiative network agreed to this finding. It will be implemented in future
4	East African Col. For Eco Socio- Cul Rights	5.1.1	Failure to prepare bank reconciliations	Eastern Africa Collaboration for Economic, Social and Cultural Right should do bank reconciliations on a monthly basis.	Cash Management	Inadequate guidelines at the implementation partner's level.	Medium	The management of Eastern Africa Collaboration for Economics, Social and Cultural Rights has hired a new Project Accountant to ensure compliance with policies, guidelines & procedures.

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No.	Implementing Partner	Observation No.	Audit Observation	Recommendation	Audit area	Audit Cause	Risk Severity	Management Comments
5	Eco-Ethics International Kenya	6.2.1	We noted that there were no records/contracts of facilitators contracted by Eco Ethic International to carry out project activities.	All persons contracted to carry out an activity on behalf of the organization should have a contract letter stating the terms and condition.	Human resource	Lack of/Inadequate policies/procedures/guidelines	Low	The management of the CSO agrees and will endeavor to get it right in future.
6	Foundation For Women Rights In Kenya	6.1.1	Financial and narrative reports were submitted on 24 th April 2014 as opposed to the deadline of 5 th April 2014.	Reporting dates should be adhered to as stipulated in the grant agreement to avoid late disbursement of funds	Review of Project Progress	Lack of/or inadequate supervision at the project level.	Low	The CSO management will comply in reporting at the stipulated timelines.
7	Help Heal Community Based Org.	5.1.1	All the supporting documents were not invalidated by being stamped	Supporting documents should be stamped/cancelled upon payment	Finance	Lack of / all inadequate guidance/ supervision at the project level	High	The management of Help Heal Community is willing to address the issue in future

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8	Poverty Eradication Network	6.2.2	We noted that TOTs conducting the civil and voter's education in the constituencies had no formal agreements to reflect the mandate, duration and the terms of payments.	PEN management should maintain records for all personnel's engaged in the organization	Human Resources	Inadequate procedures at the project level	Low	The management of Poverty Eradication Network-PEN agreed with the finding and is willing to implement this issue going forward
9	Taita/Taveta Paralegal Project	6.2.2	Payments made to consultant for services rendered were not being subjected to Withholding tax.	Professional services are subject to withholding tax at a rate of 5% and should be submitted to KRA by 20 th of the subsequent month.	Finance	Inadequate training at CSO level	Medium	The management of Taita/ Taveta Paralegal Project agrees with the finding and is willing to deduct and submit all Government Taxes going forward.
10	Tegla Lorupe Peace Foundation	5.1.1	Bank reconciliation statements not reviewed by an independent person of the reconciliation process.	Review of bank reconciliation statements by senior management should be done on a monthly basis. This should be evidenced by a signature	Cash Management	Lack of / all inadequate guidance/ supervision at the project level.	Medium	The management of Tegla Lorupe Peace Foundation will ensure bank reconciliation are reviewed and signed.

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CALL 5

	Implementing Partner	Observation No	Audit Observation	Recommendation	Audit Area	Audit Cause	Risk Severity	Management Comments
1	Agro-Env. Life Impact Com. Organization	5.2.1	Bank reconciliations are prepared on quarterly basis.	Bank reconciliations should be on a monthly basis.	Cash management	Lack of/inadequate policies/procedures/guidelines	Medium	The management of AGELICO agrees and is willing to address this issue going forward
2	Ebusiratsi Welfare Dev. Association	6.2.1	Lack evidence of employment contracts	There should be formal agreements on all engagements	Human resource	Inadequate Management Structure	High	The management of Ebusiratsi welfare and development association indicated that the inadequate funding was the cause; however they agreed with the finding and will be addressed in future.
		6.2.5	Monthly bank reconciliation statement for the project period under review were not provided	Bank reconciliation should be prepared and reviewed monthly	Cash management	Inadequate training at project management level	High	The management of Ebusiratsi Welfare and Development Association agreed with the finding and are willing to address this issue going forward.

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	Implementing Partner	Observation No	Audit Observation	Recommendation	Audit Area	Audit Cause	Risk Severity	Management Comments
3	Environmental Vision Group	6.2..5	We noted that bank reconciliations statements are only prepared on quarterly basis and had not been approved.	Bank reconciliations should be on a monthly basis and approved by an independent person of the reconciliation process	Cash management	Lack of / all inadequate guidance/ training	Medium	The management of CSO agrees and is willing to address these issues going forward.
4	Human Rights and Information Forum	5.2.1	The organization does not have a backup of data	Human Rights and Information Forum should adopt measures for regular backup of data	General administration	Lack of / all inadequate guidance/ supervision at the project level.	Medium	The concern will be addressed going forward by the CSO.
5	I Choose Life –Africa	6.2.5.1	Failure to maintain a comprehensive cash book. We noted that cash refunds from the fields were not being recorded in the cash book thus cash movements were difficult to trace	Cash book analysis reflecting cash at bank & cash at hand should be maintained for the organization's fund and bank reconciliations should be done and reviewed on monthly basis.	Cash Management	Lack of/or inadequate guidance/supervision at the project level	Medium	The management of I Choose Life - Africa agreed to address this issues going forward.

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	Implementing Partner	Observation No	Audit Observation	Recommendation	Audit Area	Audit Cause	Risk Severity	Management Comments
6	Institute for Civil Edu Dev. In Africa	5.1.1	Payment vouchers are computer generated and printed with no serial numbering	pre-numbered payment vouchers should be used	Finance	Lack of /or inadequate guidance/ supervision at the project level	Low	The Institute will address the issue going forward.
7	Laikipia Residence Awareness Forum	6.1.1	Both the narrative and financial reports for the 2 nd and 3 rd quarter were submitted late as follows: 2 nd quarter –Date submitted (27/11/2012),Due date 5/11/2012 3 rd quarter date submitted (24/5/14),due date 5/3/14	Reporting to UNDP should be done within the stipulated time to avoid strained donor relations.	Review of Project Progress	Lack of / all inadequate guidance/ supervision at the project level	Medium	The CSO management will adhere with the provisions of the agreement in future.
8	Mumias Deaf Youth Group	6.2.4	We noted that bank reconciliations were not done regularly.	Bank reconciliation should be prepared on a monthly basis.	Cash management	Lack of / or inadequate guidance/ supervision at the IP level	Medium	The CSO management agrees to make sure that the reconciliations are done monthly.

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	Implementing Partner	Observation No	Audit Observation	Recommendation	Audit Area	Audit Cause	Risk Severity	Management Comments
9	Nabole Disabled Comm. Based Organization	6.2.5	Monthly bank reconciliations were not done regularly.	Nabole disabled CBO should prepare bank reconciliations on a monthly basis.	Cash management	Lack of / or inadequate guidance/ supervision at the IP level	Medium	The CSO management agrees to make sure that the reconciliations are done monthly
10	Nyeri Disability Network	5.2.5	Bank reconciliations are not done on a monthly basis	Nyeri Disability Network should do bank reconciliations on a monthly basis.	Cash management	Lack of / or inadequate guidance/ supervision at the IP level	Medium	The CSO management agrees to make sure that the reconciliations are done monthly.
11	Othaya Karima Soccer Tournament	6.1.1	Narrative and financial reports for the second tranche were submitted to UNDP late which led to the cancellation of their contract.	Reporting to UNDP should be done within the stipulated time	Review of Project Progress	Lack of / or inadequate guidance/ supervision at the IP level	High	The management of Othaya Karima Soccer Tournament agrees and is willing to address this issue going forward.
		6.2.5	Bank reconciliations were not done regularly	Bank reconciliations should be on a monthly basis and approved by senior management	Cash management	Lack of/or inadequate policies/procedures/guidelines at CSO level.	Medium	The CSO management agrees to make sure that the reconciliations are done monthly

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QUICK RESPONSE FUND

	Implementing Partner	Observation No	Audit Observation	Recommendation	Audit Area	Audit Cause	Risk Severity	Management Comments
1	Centre For Minority Rights Development	5.1.1	The narrative and financial reports for the second and final tranche were submitted late on 9/6/14 as opposed to the deadline of 5/3/14	Reporting to UNDP should be done within the stipulated time as agreed in the project agreement to avoid delayed funding.	Review of project progress	Lack of / all inadequate guidance/ supervision at the project level.	Medium	The management of The Centre for Minority Right Development agrees and is willing to comply going forward.
2	Eastern Africa Collaboration for Economic, Social and Cultural Right	5.1.1	Failure to prepare bank reconciliations	Eastern Africa Collaboration for Economic, Social and Cultural Right should do bank reconciliations on a monthly basis.	Cash Management	Inadequate guidelines at the implementation partner's level.	Medium	The management of Eastern Africa Collaboration for Economics, Social and Cultural Rights has hired a new Project Accountant to ensure compliance with policies, guidelines and procedures.

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	Implementing Partner	Observation No	Audit Observation	Recommendation	Audit Area	Audit Cause	Risk Severity	Management Comments
3	Forum for Women in Development, Democracy and Justice	6.2.5	Co-mingling of funds/lack of a separate account for the project	The implementing partner should open a separate bank account for Amkeni WaKenya funds.	Cash Management	Lack of/or inadequate guidance/ supervision at the IP level	Medium	The management of Forum for Women in Development, Democracy and Justice agree and are willing to address this issue going forward
		6.2.6	We noted that the implementing partner does not remit any statutory deductions as expected by the regulatory authorities.	All statutory deductions should be remitted as stipulated by the law.	Human Resources	Lack of/or inadequate guidance/ supervision at the IP level	Medium	The management of Forum for Women in Development, Democracy and Justice agree and are willing to address this issue going forward.
4	Hope for Victoria Children (HOVIC)	6.2.2	Supporting documents such as invoices were not stamped "paid" upon payment	The management should ensure that all supporting documents are stamped paid upon payment	Finance	Inadequate guidance at the project level	Low	The management of the CSO agrees and is willing to address this issue going forward

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	Implementing Partner	Observation No.	Audit Observation	Recommendation	Audit Area	Audit Cause	Risk Severity	Management Comments
5	Nyeri Disability Network	5.2.5	Bank reconciliations were prepared on a quarterly basis.	Nyeri Disability Network should do bank reconciliations on a monthly basis.	Cash management	Lack of/ or inadequate policies/procedures at project level.	Medium	The management of the CSO agrees to make sure that the reconciliations are done monthly
6	The Consolata Catholic Trustees	5.1.1	Failure to prepare bank reconciliations	The Consolata Catholic Trustees should do bank reconciliations on a monthly basis.	Cash Management	Inadequate guidelines at the implementation partner's level.	High	The management of The Consolata Catholic Mission Trustees agrees and is willing to address this issue going forward.
7	Unyolo Village Project	6.2.6	We noted that Unyolo Village Project did not have an accountant for the day to day activities at the time of project implementation	Unyolo Village Project should have hired a professional accountant so as to enhance their activities and speed up reporting to UNDP.	General Administration	Lack of / all inadequate guidance/ supervision at the project level	Low	The management of Unyolo Village Project agrees and is willing to address this issue going forward.

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1.4.5 EXPENDITURE (FACEFORMS)

CALL 2

	GRANTEE	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
1.	Action Aid International Kenya	8,325,000	8,325,000	2	Unqualified	Nil	N/a	N/a
2.	Africa Centre For Open Governance	5,827,500	5,793,089	2	Unqualified	Nil	N/a	N/a
3.	Africa Centre For Open Governance	6,318,750	5,919,103	3	Unqualified	Nil	N/a	N/a
4.	Arid Land Development Focus Kenya	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a
5.	Arid Land Development Focus Kenya	4,213,050	4,212,500	3	Unqualified	Nil	N/a	N/a
6.	Autism Society Of Kenya	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a
7.	Autism Society Of Kenya	8,425,000	8,414,894	3	Unqualified	Nil	N/a	N/a
8.	Catholic Diocese Of Murang'a	2,913,750	2,913,750	2	Unqualified	Nil	N/a	N/a
9.	Centre For Human Rights and Democracy	4,162,480	Face Form Not obtained		Qualified	Nil	Limitation of Scope	The IP could not be located.
10.	Centre For Human Rights Civic Education	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a
11.	Centre For Human Rights Civic Education	4,212,500	4,212,500	3	Unqualified	Nil	N/a	N/a
12.	Centre For Law And Research	8,325,000	8,325,000	2	Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
13.	Centre For Law And Research International	6,318,750	6,318,750	3	Unqualified	Nil	N/a	N/a
14.	Community Focus Group	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a
15.	DuniaMoja Trust	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a
16.	DuniaMoja Trust	2,106,250	Face form not provided	3	Qualified	Nil	Limitation of scope	Face form not yet provided thus we cannot establish the expenditure
17.	Eshinamwenyuli Youth Group (Eyg)	4,162,480	4,162,480	2	Unqualified	Nil	N/a	N/a
18.	Eshinamwenyuli Youth Group (Eyg)	8,425,000	8,425,000	3	Unqualified	Nil	N/a	N/a
19.	Friends Of Nomads International (Foni)	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a
20.	Great Rift Valley Development Agency	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a
21.	Great Rift Valley Development Agency	4,212,500	4,212,500	3	Unqualified	Nil	N/a	N/a
22.	Ilishe Trust	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a
23.	Ilishe Trust	4,212,500	4,212,500	3	Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
24.	Institute Of Participatory Development	2,913,735	2,913,160	2	Unqualified	Nil	N/a	N/a
25.	Institute Of Participatory Development	3,159,375	3,159,375	3	Unqualified	Nil	N/a	N/a
26.	International Commission Of Jurists	8,425,000	8,425,000	3	Unqualified	Nil	N/a	N/a
27.	International Commission Of Jurists	8,200,000	8,200,000	2	Unqualified	Nil	N/a	N/a
28.	Institute for Education in Democracy	7,500,000	7,500,000	2	Unqualified	Nil	N/a	N/a
29.	Kenya Human Rights Commission	8,325,000	8,325,000	2	Unqualified	Nil	N/a	N/a
30.	Kenya Human Rights Commission	6,318,750	6,318,750	3	Unqualified	Nil	N/a	N/a
31.	Kwetu Training Centre	4,162,480	4,162,480	2	Unqualified	Nil	N/a	N/a
32.	Kwetu Training Centre	4,212,500	4,031,319	3	Unqualified	Nil	N/a	N/a
33.	Kenya Community Paralegal Association	8,325,000	8,325,000	2	Unqualified	Nil	N/a	N/a
34.	Kenya Community Paralegal Association	6,318,750	6,318,750	3	Unqualified	Nil	N/a	N/a
35.	Kenya Land Alliance	8,325,000	8,325,000	2	Unqualified	Nil	N/a	N/a
36.	Kenya Land Alliance	6,318,750	6,260,084	3	Unqualified	Nil	N/a	N/a
37.	National Org. Of Vol CharkWor In Kenya	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a
38.	National Org. Of Vol CharkWor In Kenya	4,212,500	4,158,968	3	Unqualified	Nil	N/a	N/a
39.	Olosetu Dam Project	2,913,750	2,913,750	2	Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
40.	Strategies For Northern Development	4,162,500	3,998,825	2	Unqualified	Nil	N/a	N/a
41.	Strategies For Northern Development	4,212,500	4,193,000	3	Unqualified	Nil	N/a	N/a
42.	Sugar Campaign For Change Foundation	4,222,500	4,222,500	2	Unqualified	Nil	N/a	N/a
43.	Sugar Campaign For Change Foundation	4,212,500	4,212,500	3	Unqualified	Nil	N/a	N/a
44.	The Cradle-The Children Foundation	8,325,000	8,325,000	2	Unqualified	Nil	N/a	N/a
45.	The Youth Agenda	8,325,000	8,325,000	2	Unqualified	Nil	N/a	N/a
46.	The Youth Agenda	8,425,000	8,424,002	3	Unqualified	Nil	N/a	N/a
47.	United Disability Empowerment In Kenya	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a
48.	United Disability Empowerment In Kenya	4,212,500	4,212,500	3	Unqualified	Nil	N/a	N/a
49.	Wajir Peace And Development Agency	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a

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	Grantee	Amount Disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
50.	Wajir Peace And Development Agency	4,212,500	4,212,500	3	Unqualified	Nil	N/a	N/a
51.	Women For Peace And Development	4,174,080	4,174,080	2	Unqualified	Nil	N/a	N/a
52.	Women For Peace And Development	4,212,500	4,212,500	3	Unqualified	Nil	N/a	N/a
53.	Youth Fighting Against Hiv/Aids In Kenya	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a
54.	Youth Fighting Against Hiv/Aids In Kenya	4,212,500	4,212,500	3	Unqualified	Nil	N/a	N/a
55.	Youth Focus Information. Comm. Project	4,162,500	4,162,500	2	Unqualified	Nil	N/a	N/a
56.	Youth Focus Information. Comm. Project	4,212,500	4,212,500	3	Unqualified	Nil	N/a	N/a

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CALL 4

	Grantee	Amount Disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
1.	Abalomandala Dev.Foundation	4,000,000	4,000,000	1	Unqualified	Nil	N/a	N/a
2.	Abalomandala Development Foundation	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
3.	African Centre For Rights And Governance	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
4.	African Centre For Rights And Governance	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
5.	African Development And Emergency Org	3,533,400	3,533,400	1	Unqualified	Nil	N/a	N/a
6.	African Development And Emergency Org	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
7.	Albinism Foundation Of East Africa	2,798,670	2,798,670	1	Unqualified	Nil	N/a	N/a
8.	Albinism Foundation Of East Africa	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
9.	Alliance Of Comm. In Hardship Areas	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
10.	Alliance Of Comm. In Hardship Areas	4,250,000	4,248,754	2	Unqualified	Nil	N/a	N/a
11.	Amka Space For Kenya Women Creativity	5,394,000	5,394,000	1	Unqualified	Nil	N/a	N/a

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	Grantee	Amount Disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
12.	Amka-Space For Kenya Women's Creativity	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
13.	Bare Care Centre	3,794,000	3,794,001	1	Unqualified	Nil	N/a	N/a
14.	Bare Care Centre	3,400,000	3,399,670	2	Unqualified	Nil	N/a	N/a
15.	Benevolent Institute Of Development Init	2,400,000	2,400,000	1	Unqualified	Nil	N/a	N/a
16.	Benevolent Institute Of Dev. Initiative	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
17.	Blind And Low Vision Network	3,500,000	3,500,000	1	Unqualified	Nil	N/a	N/a
18.	Blind And low Vision Network	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
19.	Centre For Enhancing Dem Good Governance	8,325,000	8,325,000	1	Unqualified	Nil	N/a	N/a
20.	Centre For Enhancing Dem Good Governance	8,500,000	8,500,000	2	Unqualified	Nil	N/a	N/a
21.	Centre For Rights Education & Awareness	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
22.	Centre For Rights Education And Awareness	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
23.	Centre For The Study Of Adolescence	3,999,964	3,999,964	1	Unqualified	Nil	N/a	N/a

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	Grantee	Amount Disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
24.	Centre For The Study Of Adolescence	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
25.	Chavakali Market Stakeholders	4,162,500	4,161,398	1	Unqualified	Nil	N/a	N/a
26.	Chavakali Market Stake Holders	4,250,000	4,247,787	2	Unqualified	Nil	N/a	N/a
27.	Cheripkei Comm. Awareness Edu. Prog	4,000,000	4,000,000	1	Unqualified	Nil	N/a	N/a
28.	Cheripkei Comm. Awareness Edu. Prog.	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
29.	Christian Partners Development Agency	4,000,000	4,000,000	1	Unqualified	Nil	N/a	N/a
30.	Christian Partners Development Agency	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
31.	Chunyi Thuolo Group	3,800,000	3,800,000	1	Unqualified	Nil	N/a	N/a
32.	Chunyi Thuolo Group	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
33.	Citizens Coalition For Con. Change 4cs	8,325,000	8,323,760	1	Unqualified	Nil	N/a	N/a
34.	Citizens Coalition For Con. Culture Trust	8,500,000	8,457,227	2	Unqualified	Nil	N/a	N/a
35.	Civil Society Org. Network Trust	8,325,000	8,325,000	1	Unqualified	Nil	N/a	N/a
36.	Civil Society Org. Network Trust	8,500,000	8,500,000	2	Unqualified	Nil	N/a	N/a

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	Grantee	Amount Disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
37.	College Of Humanities Social Sciences	2,804,918	2,804,918	1	Unqualified	Nil	N/a	N/a
38.	College Of Humanities Social Sciences - African Women Studies	4,250,000	3,400,000	2	Unqualified	Nil	N/a	N/a
39.	Deaf Initiative Network- Kenya	8,325,000	8,325,000	1	Unqualified	Nil	N/a	N/a
40.	Deaf Initiatives Network -Kenya	8,500,000	8,500,000	2	Unqualified	Nil	N/a	N/a
41.	East Afr Col. For Eco Socio- Cul Rights	3,999,500	3,999,500	1	Unqualified	Nil	N/a	N/a
42.	East Africa Col.For Eco Socio-Cul. Rights	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
43.	Eco- Ethics International Kenya	3,999,700	3,999,700	1	Unqualified	Nil	N/a	N/a
44.	Eco-Ethics international Kenya	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
45.	Ewuaso Ang Community Based Org.	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
46.	Ewuaso Ang Community Based Organization	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
47.	Foundation For Women Rights In Kenya	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
48.	Foundation For Women's Rights In Kenya	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a

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	Grantee	Amount Disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion	Reasons for qualification of audit opinion	Observation
49.	Greater Turkana Civil Society Network	8,325,000	8,325,000	1	Unqualified	Nil	N/a	N/a
50.	Greater Turkana Civil Society Network	8,500,000	8,500,000	2	Unqualified	Nil	N/a	N/a
51.	Help Heal Community Based Org.	4,162,000	4,162,000	1	Unqualified	Nil	N/a	N/a
52.	Help Heal Community Based Org.	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
53.	Health Rights Advocacy Forum	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
54.	Health Rights Advocacy Forum	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
55.	Independent Medical Legal Unit	8,325,000	8,325,000	1	Unqualified	Nil	N/a	N/a
56.	Independent Medical Legal Unit	8,500,000	8,424,002	2	Unqualified	Nil	N/a	N/a
57.	Informaction Ltd	8,325,000	8,325,000	1	Unqualified	Nil	N/a	N/a
58.	Informaction Ltd	6,800,000	6,800,000	2	Unqualified	Nil	N/a	N/a
59.	Institute For Cultural And Ecology	4,000,000	4,000,000	1	Unqualified	Nil	N/a	N/a
60.	Institute For Culture And Ecology	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
61.	Institute For Law And Environ.Gov	3,400,000	3,400,000	2	Unqualified	Nil	N/a	N/a
62.	Institute For Law And Environ.Gov	2,800,000	2,788,796	1	Unqualified	Nil	N/a	N/a
63.	International Centre For Policy Conflict	4,000,000	4,000,000	1	Unqualified	Nil	N/a	N/a
64.	International Centre for Policy Conflict	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a

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	Grantee	Amount Disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion	Reasons for qualification of audit opinion	Observation
65.	Kazi Riziki Limited	8,325,000	8,325,000	1	Unqualified	Nil	N/a	N/a
66.	Kazi Riziki Limited	8,500,000	8,500,000	2	Unqualified	Nil	N/a	N/a
67.	Kenya Muslim Youth Alliance	8,038,800	8,038,800	1	Unqualified	Nil	N/a	N/a
68.	Kenya Muslim Youth Alliance	8,500,000	8,500,000	2	Unqualified	Nil	N/a	N/a
69.	Kenya Oral Literature Association	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
70.	Kenya Oral Literature Association	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
71.	Kenya Society For Mentally Handicapped	4,000,000	4,000,000	1	Unqualified	Nil	N/a	N/a
72.	Kenya Society For Mentally Handicapped	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion	Reasons for qualification of audit opinion	Observation
73.	Kenyan Paraplegic Organization	3,512,400	3,512,400	1	Unqualified	Nil	N/a	N/a
74.	Kenyan Paraplegic Organization	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
75.	Kistrench Theatre International	4,084,950	4,084,950	1	Unqualified	Nil	N/a	N/a
76.	Kistrench Theatre International	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
77.	Lac Kituo Cha Sheria Project	8,325,000	8,325,000	1	Unqualified	Nil	N/a	N/a
78.	Lac Kituo Cha Sheria Project	8,500,000	8,490,254	2	Unqualified	Nil	N/a	N/a
79.	Mabingwa Players Theatre	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
80.	Mabingwa Players Theatre	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
81.	Mainyoto Pastoral Int. Dev. Org	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
82.	Mainyoto Pastoral Int. Dev. Org	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
83.	Mugwe Community Based Org	2,712,652	2,712,652	1	Unqualified	Nil	N/a	N/a
84.	Mugwe Community Based Org	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
85.	Nairobi Eastland Support Centre	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
86.	Nairobi Eastland Support Centre	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
87.	Ndugu Zangu C.C.C Trust	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
88.	Ndugu Zangu C.C.C Trust	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
89.	Pastoralist Integrated Dev. Initiative	3,925,000	3,925,000	1	Unqualified	Nil	N/a	N/a
90.	Pastoralist Integrated Dev. Initiative	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
91.	Poverty Eradication Network	7,541,600	7,541,600	1	Unqualified	Nil	N/a	N/a
92.	Poverty Eradication Network	8,500,000	8,500,000	2	Unqualified	Nil	N/a	N/a
93.	Regional Institute For Social Enterprise	3,850,000	3,835,540	1	Unqualified	Nil	N/a	N/a
94.	Regional Institute For Social Enterprise	4,250,000	4,243,600	2	Unqualified	Nil	N/a	N/a
95.	Release Political Prisoners Trust(Rpp)	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
96.	Release Political Prisoners Trust(Rpp)	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
97.	Repacted Kenya	4,000,000	4,000,000	1	Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion)	Reasons for qualification of audit opinion	Observation
98.	Repacted Kenya	3,400,000	3,386,503	2	Unqualified	Nil	N/a	N/a
99.	Rural Aids Prevention Dev.Org	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
100.	Rural Aids Prevention Dev .Organization	4,250,000	4,248,488	2	Unqualified	Nil	N/a	N/a
101.	Rural Projects Support Facility	3,054,400	3,054,400	1	Unqualified	Nil	N/a	N/a
102.	Rural Projects Support Facility	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
103.	Saku Accountability Forum	4,162,500	3,954,495	1	Unqualified	Nil	N/a	N/a
104.	Saku Accountability Forum	3,400,000	3,397,809	2	Unqualified	Nil	N/a	N/a
105.	Siaya women Youth Network For Dev	2,902,550	2,902,550	1	Unqualified	Nil	N/a	N/a.
106.	Social Development Network	5,827,500	5,899,287	1	Unqualified	Nil	N/a	N/a
107.	Social Reform Centre	4,000,000	4,000,000	1	Unqualified	Nil	N/a	N/a
108.	Social Reform Centre	4,250,000	4,058,707	2	Unqualified	Nil	N/a	N/a
109.	Solidarity Goodwill Services	3,091,800	3,091,800	1	Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
110.	Solidarity Goodwill Services	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
111.	Speak Youth Group Gilgil	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
112.	Speak Youth Group Gilgil	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
113.	Supreme Council Of Kenya Muslims	8,325,000	8,325,000	1	Unqualified	Nil	N/a	N/a
114.	Supreme Council Of Kenya Muslims	8,500,000	8,500,000	2	Unqualified	Nil	N/a	N/a
115.	Taita/Taveta Paralegal Project	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
116.	Taita/Taveta Paralegal Project	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
117.	Tegla Loroupe Peace Foundation	4,162,500	4,153,500	1	Unqualified	Nil	N/a	N/a
118.	Tegla Loroupe Peace Foundation	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
119.	The Institute Of Social Accountability	7,721,310	7,721,310	1	Unqualified	Nil	N/a	N/a
120.	The Institute Of Social Accountability	8,500,000	8,500,000	2	Unqualified	Nil	N/a	N/a
121.	The League Of Past Women Of Kenya	4,162,270	4,162,270	1	Unqualified	Nil	N/a	N/a
122.	The League Of Pastoralist Women Of Kenya	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
123.	Transparency International Kenya	5,786,900	5,786,900	1	Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion)	Reasons for qualification of audit opinion	Observation
124.	Transparency International Kenya	6,800,000	6,331,549	2	Unqualified	Nil	N/a	N/a
125.	Women In Law And Dev. In Africa (K)	4,000,000	4,000,000	1	Unqualified	Nil	N/a	N/a
126.	Women In Law And Dev. In Africa (K)	3,400,000	3,174,978	2	Unqualified	Nil	N/a	N/a
127.	Western Water And Sanitation Forum	4,162,500	4,162,500	1	Unqualified	Nil	N/a	N/a
128.	Western Water And Sanitation Forum	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
129.	Women's Shadow Parliament-Kenya	8,325,000	8,325,000	1	Unqualified	Nil	N/a	N/a
130.	Women's Shadow Parliament-Kenya	8,500,000	8,500,000	2	Unqualified	Nil	N/a	N/a
131.	Youth For Change Action Group	4,000,000	4,000,000	1	Unqualified	Nil	N/a	N/a
132.	Youth For Change Action Group	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a
133.	Zinduka Africa	4,000,000	4,000,000	1	Unqualified	Nil	N/a	N/a
134.	Zinduka Africa	4,250,000	4,250,000	2	Unqualified	Nil	N/a	N/a

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CALL 5

	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion)	Reasons for qualification of audit opinion	Observation
1.	Ack Western Region Ccs	1,245,000	1,241,434		Unqualified	Nil	N/a	N/a
2.	Agro-Env Life Impact Com. Organization	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
3.	Action For Child In Conflict UK In Kenya	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
4.	Alemun Pastoralist empowerment Initiative	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
5.	Bridge Partners organization	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
6.	Centre For Conflict Resolution K. Ltd	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
7.	Centre For Indigenous Women And Children	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
8.	Community Res In Env Dev. Initiatives	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
9.	Ebusiratsi Welfare Dev. Association	1,245,000	1,244,999		Unqualified	Nil	N/a	N/a
10.	Environmental Vision Group	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
11.	Federation Deaf Women Empowerment Network	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
12.	Gender Equity Network	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion)	Reasons for qualification of audit opinion	Observation
13.	Hamisi Civil Society Org. Network-Cbo	1,245,000	1,244,930		Unqualified	Nil	N/a	N/a
14.	Human Rights And Information Forum	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
15.	I Choose Life -Africa	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
16.	Institute For Civil Edu Dev. In Africa	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
17.	Jesus Is Lord C.B.O	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
18.	Keeping Alive Societies Hope	1,245,000	1,240,426		Unqualified	Nil	N/a	N/a
19.	Kijabe Environment Volunteers	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
20.	Kiini Sustainable Initiative	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
21.	Khalesi Women Community Based Organization	1,245,000	1,244,712		Unqualified	Nil	N/a	N/a
22.	Koibatek Social- Environment Org	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
23.	Laikipia Residence Awareness Forum	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
24.	Langas Community Dev. Organization	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion	Reasons for qualification of audit opinion	Observation
25.	Media Action For Peace	996,000	618,875		Qualified	377,125	Limitation of Scope	The IP in question was not available for the audit.
26.	Mount Kenya Animators And Puppeteers	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
27.	Mount Kenya Youth Empowerment CBO	1,245,000	1,245,000		Qualified	Nil	Limitation of scope	The IP in question did not allow access to the offices.
28.	Mumias Deaf Youth Group	1,245,000	1,243,914		Unqualified	Nil	N/a	N/a
29.	Mwalie Health Cbo	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
30.	Nabole Disabled Comm. Based Organization	1,245,000	1,244,470		Unqualified	Nil	N/a	N/a
31.	Nainyoiie Community Dev.Organizatiion	622,500	622,500		Unqualified	Nil	N/a	N/a
32.	National Council Of Churches Of Kenya	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
33.	Neighbours Peace Initiative	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
34.	Nguzo Africa Narok South	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
35.	Nyeri Disability Network	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
36.	Nyeri Social Forum	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a.
37.	Onyx Players Youth Group	1,245,000	1,243,560		Unqualified	Nil	N/a	N/a
38.	Othaya Karima Soccer Tournament	996,000	996,000		Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion)	Reasons for qualification of audit opinion	Observation
39.	Pokatusa Peace And Dev. Program	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
40.	Rehema Community Based Organization	1,245,000	1,244,997		Unqualified	Nil	N/a	N/a
41.	Rehema Enter. Dev.Organization	996,000	996,000		Unqualified	Nil	N/a	N/a
42.	Smart Citizens	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
43.	Turkana Bio Aloe Organization	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
44.	Umoja Women Group	1,245,000	1,242,630		Unqualified	Nil	N/a	N/a
45.	Wareng Youth Initiative Comm. Based Org	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
46.	Winner Women Group	1,245,000	1,242,745		Unqualified	Nil	N/a	N/a
47.	Women Rights Institute For Peace	996,000	996,000		Qualified	Nil	Limitation of Scope	The IP could not be located.
48.	Youth Empowerment Support Services Kenya	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a

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QUICK RESPONSE FUND (QRF)

	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion	Reasons for qualification of audit opinion	Observation
1	African Community Development Media	2,462,500	2,462,500		Unqualified	Nil	N/a	N/a
2	African Youth Trust	4,000,000	3,986,602		Unqualified	Nil	N/a	N/a
3	Bulamwa Society	2,490,000	2,490,000		Unqualified	Nil	N/a	N/a
4	Centre For Law And Research International	2,462,000	2,462,400		Unqualified	Nil	N/a	N/a
5	Centre For Minority Rights Development	4,750,000	4,750,000		Unqualified	Nil	N/a	N/a
6	Collaborative Centre For Gender Dev	2,457,000	2,457,000		Unqualified	Nil	N/a	N/a
7	Community Advocacy Awareness Trust	1,079,000	1,079,000		Unqualified	Nil	N/a	N/a
8	Constitution Reform Educ. Consortium	4,000,000	4,000,000		Unqualified	Nil	N/a	N/a
9	Cwa Mutethia Women Group	400,000	400,000		Unqualified	Nil	N/a	N/a
10	Disability Focus Africa Kenya	796,800	796,800		Unqualified	Nil	N/a	N/a
11	East Afr Col. For Eco Socio- Cul Rights	1,275,000	1,275,000		Unqualified	Nil	N/a	N/a
12	Forum For Women In Development, Democracy And Justice	2,457,000	2,457,000		Unqualified	Nil	N/a	N/a
13	Grassroots Development Initiative Foundation	2,497,500	2,497,500		Unqualified	Nil	N/a	N/a
14	Grassroots Health and Self Help Network	1,800,000	1,800,000		Qualified	Nil	Limitation of Scope	The IP could not be located.
15	Hope For Victoria Children (Hovic)	3,600,000	3,600,000		Unqualified	Nil	N/a	N/a
16	Institute Of Ken South Asia Hist Culture	2,490,000	2,490,000		Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
17	Kenya Alliance Of Resident Associations	3,486,000	3,420,355		Unqualified	Nil	N/a	N/a
18	Kenya League Of Young Voters	1,245,000	1,245,000		Qualified	Nil	Limitation of Scope	The IP could not be located.
19	Lac-Kituo Cha Sheria Project	600,000	600,000		Unqualified	Nil	N/a	N/a
20	Lac-Kituo Cha Sheria Project	2,462,400	2,280,190		Unqualified	Nil	N/a	N/a
21	Legal Resources Foundation Trust	2,075,000	2,075,000		Unqualified	Nil	N/a	N/a
22	Mothers Lap Foundation	511,200	511,200		Unqualified	Nil	N/a	N/a
23	Organization Of African Inst. Churches	1,500,000	1,500,000		Unqualified	Nil	N/a	N/a
24	Pastoralist Development Network Of Kenya	3,245,500	3,245,500		Unqualified	Nil	N/a	N/a
25	Pastoralist Development Network Of Kenya	4,899,600	4,889,600		Unqualified	Nil	N/a	N/a
26	Pastoralist Development Network Of Kenya	2,490,000	2,490,000		Unqualified	Nil	N/a	N/a
27	Pastoralist Init. For Dev. And Advocacy	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
28	Programme For Rehabilitation Of Women	2,880,000	3,696,500		Unqualified	Nil	N/a	N/a
29	Social Development Network	1,245,000	1,245,000		Qualified	1,245,000	Limitation of scope	The IP lost all the documentation
30	Stema Women Development Group	1,750,000	1,750,000		Unqualified	Nil	N/a	N/a

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	Grantee	Amount disbursed (Kshs)	Amount audited and certified (Kshs)	Year	Audit opinion	Total amount of qualification of audit opinion (if qualified, adverse or disclaimer opinion)	Reasons for qualification of audit opinion	Observation
31	Consolata Catholic Mission Trustees	1,245,000	1,245,000		Unqualified	Nil	N/a	N/a
32	The East African Centre For Human Rights	3,600,000	3,600,000		Unqualified	Nil	N/a	N/a
33	The Youth Agenda	3,320,000	3,320,000		Unqualified	Nil	N/a	N/a
34	Unyolo Village Project	632,000	632,000		Unqualified	Nil	N/a	N/a
35	Womens Empowerment Link	4,150,000	4,150,000		Unqualified	Nil	N/a	N/a
36	Womens Empowerment Link	4,150,000	4,150,000		Unqualified	Nil	N/a	N/a
37	Women In Need Network	2,490,000	1,992,000		Qualified	498,000	Limitation of scope	The IP in question did not allow access to the offices.
38	Womens Shadow Parliament -Kenya	2,700,000	2,700,000		Unqualified	Nil	N/a	N/a

1.4.6 SUMMARY OF VALUE OF CASH POSITION STATEMENTS AS AT 30 JUNE 2014

CALL 2

No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 (Kshs)	Audit opinion on the statement of Cash Position
1.	Action Aid International Kenya	Nil	Unqualified
2.	Africa Centre for Open Governance	434,057	Unqualified
3.	Arid Land Development Focus Kenya	550	Unqualified
4.	Autism Society of Kenya	Nil	Unqualified
5.	Catholic Diocese Of Murang'a	Nil	Unqualified
6.	Centre for Law and Research International	717,018	Unqualified
7.	Centre For Human Rights and Democracy	Nil	Qualified
8.	Community Focus Group	Nil	Unqualified
9.	Dunia Moja Trust	Nil	Qualified
10.	Eshinamwenyuli Youth Group (EYG)	Nil	Unqualified
11.	Friends Of Nomads International (Foni)	Nil	Unqualified
12.	Great Rift Valley Development Agency	Nil	Unqualified
13.	Ilishe Trust	Nil	Unqualified
14.	International Commission of Jurists	Nil	Unqualified
15.	Institute for Education in Democracy	Nil	Unqualified
16.	Institute Of Participatory Development	Nil	Unqualified

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No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 (Kshs)	Audit opinion on the statement of Cash Position
17.	Kenya Community Paralegal Association	Nil	Unqualified
18.	Kenya Human Rights Commission	Nil	Unqualified
19.	Kenya Land Alliance	58,666	Unqualified
20.	Kwetu Training Centre	181,181	Unqualified
21.	National Org. Of Vol Chark Wor In Kenya	3,535	Unqualified
22.	Olosetu Dam Project	Nil	Unqualified
23.	Strategies For Northern Development	Nil	Unqualified
24.	Sugar Campaign For Change Foundation	Nil	Unqualified
25.	The Youth Agenda	Nil	Unqualified
26.	United Disability Empowerment in Kenya	Nil	Unqualified
27.	Wajir Peace And Development Agency	Nil	Unqualified
28.	Women For Peace And Development	Nil	Qualified
29.	Youth Fighting Against Hiv/Aids In Kenya	Nil	Unqualified
30.	Youth Focus Information. Comm. Project	Nil	Unqualified

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CALL 4

No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 (Kshs)	Audit opinion on the statement of Cash Position
1.	Abalomandala Development Foundation	Nil	Unqualified
2.	African Development and Emergency Org.	Nil	Unqualified
3.	African Centre For Rights And Governance	Nil	Unqualified
4.	Albinisim Foundation of East Africa	Nil	Unqualified
5.	Alliance Of Loc. Comm. In Hardship Areas	Nil	Unqualified
6.	Amka Space for Kenya Women Creativity	Nil	Unqualified
7.	Bare Care Centre	Nil	Unqualified
8.	Benevolent Institute Of Development Initiative	Nil	Unqualified
9.	Blind and Low Vision Network	2,716.60	Unqualified
10.	Centre For Enhancing Dem Good Governance	Nil	Unqualified
11.	Centre for Rights Education & Awareness	Nil	Unqualified
12.	Centre for The Study of Adolescence	Nil	Unqualified

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No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 (Kshs)	Audit opinion on the statement of Cash Position
13.	Chavakali Market Stake Holders	2,212.75	Unqualified
14.	Cheripkei Comm. Awareness Edu. Prog.	Nil	Unqualified
15.	Chunyi Thuolo Group	Nil	Unqualified
16.	Christian Partners Development Agency	715.80	Unqualified
17.	Citizens Coalition for Con. Culture Trust	Nil	Unqualified
18.	College of Humanities Social Sciences	914,678	Unqualified
19.	Civil Society Org. Network Trust	Nil	Unqualified
20.	Deaf Initiative Network- Kenya	33,150	Unqualified
21.	East Afr col. for Eco socio- Cul Rights	Nil	Unqualified
22.	Eco-Ethics International Kenya	Nil	Unqualified
23.	Ewuaso Ang Community Based Organization	Nil	Unqualified
24.	Foundation for Women Rights in Kenya	176,039.50	Unqualified
25.	Greater Turkana Civil Society Network	Nil	Unqualified
26.	Health Rights Advocacy Forum	Nil	Unqualified
27.	Help Heal Community Based Organization	Nil	Unqualified
28.	Independent Medical Legal Unit	Nil	Unqualified
29.	Informaction Ltd	Nil	Unqualified

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No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 (Kshs)	Audit opinion on the statement of Cash Position
30.	Institute For Culture And Ecology	Nil	Unqualified
31.	Institute for Law and Environ.Gov	Nil	Unqualified
32.	International Centre for Policy Conflict	Nil	Unqualified
33.	Kazi Riziki	98	Unqualified
34.	Kenya Muslim Youth Alliance	Nil	Unqualified
35.	Kenya Oral Literature Association	Nil	Unqualified
36.	Kenya Society for Mentally Handicapped	Nil	Unqualified
37.	Kenyan Paraplegic Organization	Nil	Unqualified
38.	Kistrech Theatre International	Nil	Unqualified
39.	Lac Kituo Cha Sheria Project	9,746	Unqualified
40.	Mabingwa Players Theatre	Nil	Unqualified
41.	Mainyoto Pastoral Int. Dev. Org	Nil	Unqualified

**Summary Report For The Audit Of Amkeni Wakenya Grantees Funded By UNDP For The Period January 2012 To 30 June 2014.
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No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 (Kshs)	Audit opinion on the statement of Cash Position
42.	Mugwe Community Based Org	136.55	Unqualified
43.	Nairobi Eastland Support Centre	1,265	Unqualified
44.	Ndugu Zangu C.C.C Trust	Nil	Unqualified
45.	Pastoralist Integrated Development Initiative	Nil	Unqualified
46.	Poverty Eradication Network	Nil	Unqualified
47.	Regional Institute For Social Enterprise	2,400	Unqualified
48.	Release Political Prisoners Trust(RPP)	Nil	Unqualified
49.	Repacted Kenya	13,479	Unqualified
50.	Rural Aids Prevention Dev. Organization	756	Unqualified
51.	Rural Projects Support Facility	Nil	Unqualified
52.	Saku Accountability Forum	Nil	Unqualified
53.	Siaya women Youth Network For Development	Nil	Unqualified
54.	Social Development Network	Nil	Unqualified
55.	Social Reform Centre	191,293	Unqualified

**Summary Report For The Audit Of Amkeni Wakenya Grantees Funded By UNDP For The Period January 2012 To 30 June 2014.
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No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 Kshs	Audit Opinion on the Statement of Cash Position
56.	Solidarity Goodwill Services	1,245	Unqualified
57.	Speak Youth Group Gilgil	Nil	Unqualified
58.	Supreme Council of Kenya Muslims	Nil	Unqualified
59.	Taita/Taveta Paralegal Project	Nil	Unqualified
60.	Tegla Loroupe Peace Foundation	Nil	Unqualified
61.	The Institute of Social Accountability	Nil	Unqualified
62.	The League of Pastoralist Women of Kenya	Nil	Unqualified
63.	Transparency International Kenya	468,453	Unqualified
64.	Western Water And Sanitation Forum	Nil	Unqualified
65.	Women In Law and Dev. in Africa (K)	225,022	Unqualified
66.	Womens Shadow Parliament-Kenya	Nil	Unqualified
67.	Youth For Change Action Group	16,144.90	Unqualified
68.	Zinduka Africa	Nil	Unqualified

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CALL 5

No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 (Kshs)	Audit opinion on the statement of Cash Position
1.	Ack Western Region Ccs	3,316.15	Unqualified
2.	Alemun Pastrolist empowerment Initiative	Nil	Unqualified
3.	Action For Child In Conflict Uk In Kenya	Nil	Unqualified
4.	Agro-Env Life Impact Com. Organization	Nil	Unqualified
5.	Bridge Partner organization	Nil	Unqualified
6.	Centre For Conflict Resolution K. Ltd	Nil	Unqualified
7.	Centre For Indigenous Women Children	Nil	Unqualified
8.	Community Res In Env Dev. Initiatives	Nil	Unqualified
9.	Ebusiratsi Welfare Dev. Association	Nil	Unqualified
10.	Environmental Vision Group	Nil	Unqualified
11.	Federation Deaf Women Empower Network	Nil	Unqualified
12.	Gender Equity Network	Nil	Unqualified
13.	Hamisi Civil Society Org. Network- CBO	70	Unqualified
14.	Human Rights And Information Forum	Nil	Unqualified

**Summary Report For The Audit Of Amkeni Wakenya Grantees Funded By UNDP For The Period January 2012 To 30 June 2014.
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No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 (Kshs)	Audit opinion on the statement of Cash Position
15.	I choose life –Africa	Nil	Unqualified
16.	Institute For Civil Edu Dev. In Africa	Nil	Unqualified
17.	Jesus Is Lord C.B.O	Nil	Unqualified
18.	Keeping Alive Societies Hope	8,293.42	Unqualified
19.	Khalesi Women Community Based Organization	288.40	Unqualified
20.	Kiini Sustainable Initiative	Nil	Unqualified
21.	Kijabe Environment Volunteers	Nil	Unqualified
22.	Koibatek Social- Environment Org	Nil	Unqualified
23.	Laikipia Residence Awareness Forum	Nil	Unqualified
24.	Langas Community Development Organization	Nil	Unqualified
25.	Media Action For Peace	Nil	Qualified
26.	Mount Kenya Animators And Puppeteers	2,600	Unqualified
27.	Mount Kenya Youth Empowerment CBO	Nil	Qualified
28.	Mwalie Health Cbo	Nil	Unqualified
29.	Mumias Deaf Youth Group	1,086	Unqualified
30.	Nabole Disabled Comm. Based Organization	240	Unqualified
31.	Nainyoie Community Development Organization	Nil	Unqualified
32.	National Council Of Churches Of Kenya	Nil	Unqualified

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No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 (Kshs)	Audit opinion on the statement of Cash Position
33.	Neighbours Peace Initiative	Nil	Unqualified
34.	Nguzo Africa Narok South	Nil	Unqualified
35.	Nyeri Social Forum	Nil	Qualified
36.	Onyx Players Youth Group	1,440	Unqualified
37.	Othaya Karima Soccer Tournament	Nil	Unqualified
38.	Pokatusa Peace And Dev. Program	Nil	Unqualified
39.	Rehema Community Based Organization	Nil	Unqualified
40.	Rehema Enter. Dev. Organization	Nil	Unqualified
41.	Smart Citizens	Nil	Unqualified
42.	Turkana Bio Aloe Organization	Nil	Unqualified
43.	Umoja Women Group	2,370	Unqualified
44.	Wareng Youth Initiative Comm. Based Org	Nil	Unqualified
45.	Winner Women Group	2,255	Unqualified
46.	Women Rights Institute For Peace	Nil	Qualified
47.	Youth Empowerment Support Services Kenya	Nil	Unqualified

**Summary Report For The Audit Of Amkeni Wakenya Grantees Funded By UNDP For The Period January 2012 To 30 June 2014.
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QUICK RESPONSE FUND**

No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 (Kshs)	Audit opinion on the statement of Cash Position
1.	African Community Development Media	Nil	Unqualified
2.	African Youth Trust	13,398	Unqualified
3.	Bulamwa Society	Nil	Unqualified
4.	Centre for Law and Research International	Nil	Unqualified
5.	Centre for Minority Rights Development	Nil	Unqualified
6.	Collaborative Centre for Gender Dev	Nil	Unqualified
7.	Community Advocacy Awareness Trust	Nil	Unqualified
8.	Constitution Reform Educ. Consortium	Nil	Unqualified
9.	Cwa Muthethi Women Group	Nil	Unqualified
10.	Disability Focus Africa Kenya	Nil	Unqualified
11.	East Afr col. for Eco Socio- Cul Rights	Nil	Unqualified
12.	Forum For Women In Dev. Demo Justice	Nil	Unqualified
13.	Grassroots Devpt. Init. Foundation	Nil	Unqualified
14.	Grassroots Health and Self Help Network	Nil	Qualified
15.	Hope For Victoria Children (Hovic)	Nil	Unqualified
16.	Institute of Ken South Asia Hist Culture	Nil	Unqualified

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No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 (Kshs)	Audit opinion on the statement of Cash Position
17.	Kenya Alliance of Resident Associations	65,645	Unqualified
18.	Kenya League of Young Voters	Nil	Qualified
19.	Lac-Kituo Cha Sheria Project	Nil	Unqualified
20.	Lac-Kituo Cha Sheria Project	182,210	Unqualified
21.	Legal Resources Foundation Trust	Nil	Unqualified
22.	Mothers Lap Foundation	Nil	Unqualified
23.	Nyeri Disability Network	Nil	Unqualified
24.	Organization of African Inst. Churches	Nil	Unqualified
25.	Pastoralist Development Network of Kenya	Nil	Unqualified
26.	Pastoralist Development Network of Kenya	Nil	Unqualified
27.	Pastoralist Development Network of Kenya	Nil	Unqualified
28.	Pastoralist Init. For Dev. And Advocacy	Nil	Unqualified
29.	Programme For Rehabilitation Of Women	Nil	Unqualified
30.	Social Development Network	Nil	Qualified
31.	Stema Women Development Group	Nil	Unqualified
32.	The Consolata Catholic Mission	Nil	Unqualified
33.	The East African Centre for Human Rights	Nil	Unqualified
34.	The Youth Agenda	59,452.58	Unqualified

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No.	Implementing Partner	Value of Cash Position Statement as at 30 June 2014 (Kshs)	Audit opinion on the statement of Cash Position
35	Unyolo Village Project	Nil	Unqualified
36	Women's Empowerment Link	Nil	Unqualified
37	Women's Empowerment Link	Nil	Unqualified
38	Women In Need Network	Nil	Qualified
39	Women's Shadow Parliament -Kenya	Nil	Unqualified

1.4.7 STATEMENTS OF ASSETS AND EXPENDITURE AS AT 30 JUNE 2014

CALL 2

No.	Implementing Partner	Value of Assets & Equipment as at 30 June 2014 (Kshs)	Audit opinion on the statement of Assets & Equipment
1.	Action Aid International Kenya	N/a	N/a
2.	Africa Centre for Open Governance	1,930,893	Unqualified
3.	Arid Land Development Focus Kenya	N/a	N/a
4.	Autism Society of Kenya	369,757	N/a
5.	Catholic Diocese of Murang'a	N/a	N/a
6.	Centre for Human Rights Civic Democracy	N/a	N/a
7.	Centre for Law and Research International	211,795	Unqualified
8.	Community Focus Group	N/a	N/a
9.	Dunia Moja Trust	N/a	N/a
10.	Eshinamwenyuli Youth Group (EYG)	456,188	Unqualified
11.	Great Rift Valley Development Agency	N/a	N/a
12.	Friends of Nomads International (foni)	N/a	N/a
13.	Ilishe trust	176,700	N/a
14.	Institute for Education in Democracy	N/a	N/a
15.	International Commission of Jurists	N/a	N/a

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No.	Implementing Partner	Value of Assets & Equipment as at 30 June 2014 (Kshs)	Audit opinion on the statement of Assets & Equipment
16.	Institute of Participatory Development	N/a	N/a
17.	Kenya Community Paralegal Association	N/a	N/a
18.	Kenya Human Rights Commission	N/a	N/a
19.	Kenya Land Alliance	N/a	N/a
20.	Kwetu Training Centre	225,690	Unqualified
21.	National Org. of Vol CharkWor in Kenya	N/a	Qualified
22.	Olosetu Dam Project	78,900	Unqualified
23.	Strategies for Northern Development	125,500	Unqualified
24.	Sugar Campaign for Change Foundation	219,349	Unqualified
25.	The Cradle- The Children Foundation	N/a	N/a
26.	The Youth Agenda	N/a	N/a
27.	United Disability Empowerment in Kenya	N/a	N/a
28.	Wajir Peace and Development Agency	N/a	N/a
29.	Women for Peace and Development	N/a	N/a
30.	Youth Fighting Against Hiv/aids in Kenya	N/a	N/a
31.	Youth Focus Information. Comm. Project	47,700	Unqualified

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CALL 4**

No.	Implementing Partner	Value of Assets & Equipment as at 30 June 2014 (Kshs)	Audit opinion on the statement of Assets & Equipment
1.	Abalomandala Dev. Foundation	N/a	N/a
2.	African Centre for Rights and Governance	224,122	Unqualified
3.	African Development and Emergency Org	N/a	N/a
4.	Albinisim Foundation of East Africa	370,126	Unqualified
5.	Alliance of Comm. in Hardship Areas	553,800	Unqualified
6.	Amka Space for Kenya Women Creativity	N/a	N/a
7.	Bare Care Centre	97,999	Unqualified
8.	Benevolent Institute of Development Init	72,000	Unqualified
9.	Blind and Low Vision Network	110,699	Unqualified
10.	Centre for Rights Education & Awareness	N/a	N/a
11.	Centre for Enhancing Dem Good Governance	N/a	N/a
12.	Centre for The Study of Adolescence	N/a	N/a
13.	Chavakali Market Stakeholders	59,995	Unqualified
14.	Cheripkei Comm.Awareness Edu. Prog	N/a	N/a

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No.	Implementing Partner	Value of Assets & Equipment as at 30 June 2014 (Kshs)	Audit opinion on the statement of Assets & Equipment
15.	Christian Partners Development Agency	N/a	N/a
16.	Chunyi Thuolo Group	55,290	Unqualified
17.	Citizens Coalition for Con. Culture Trust	97,000	Unqualified
18.	Civil Society Org. Network Trust	159,400	Unqualified
19.	College of Humanities Social Sciences	N/a	N/a
20.	Deaf Initiative Network- Kenya	195,980	Unqualified
21.	East Afr col. for Eco socio- Cul rights	N/a	N/a
22.	Eco- Ethics International Kenya	48,500	Unqualified
23.	Ewuaso Ang Community Based Organization	72,500	Unqualified
24.	Foundation for Women Rights in Kenya	49,600	Unqualified
25.	Greater Turkana Civil Society Network	910,700	Unqualified
26.	Health Rights Advocacy Forum	39,500	Unqualified
27.	Help Heal Community Based Org	N/a	N/a
28.	Independent Medical Legal Unit	N/a	N/a
29.	Informaction Ltd	N/a	N/a
30.	Institute for Cultural and Ecology	157,500	Unqualified

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No.	Implementing Partner	Value of Assets & Equipment as at 30 June 2014 (Kshs)	Audit opinion on the statement of Assets & Equipment
31.	Institute for Law and Environ.Gov	N/a	N/a
32.	International Centre for Policy Conflict	N/a	N/a
33.	Kazi Riziki	346,900	Unqualified
34.	Kenya Muslim Youth Alliance	N/a	N/a
35.	Kenya Oral Literature Association	47,000	Unqualified
36.	Kenya Society for Mentally Handicapped	N/a	N/a
37.	Kenyan Paraplegic Organization	84,000	Unqualified
38.	Kistrench Theatre International	262,490	Unqualified
39.	Lac Kituo Cha Sheria Project	N/a	N/a
40.	Mabingwa Players Theatre	320,000	Unqualified
41.	Mainyoto Pastoral Int. Dev. Org	N/a	N/a
42.	Mugwe Community Based Org	154,800	Unqualified
43.	Nairobi Eastland Support Centre	N/a	N/a
44.	Ndugu Zangu C.c.c Trust	261,500	Unqualified
45.	Pastoralist Intergrated Dev. Initiative	50,000	Unqualified
46.	Poverty Eradication Network	201,390	Unqualified
47.	Regional Institute for Social Enterprise	149,000	Unqualified
48.	Release Political Prisoners Trust(RPP)	N/a	N/a

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	Implementing Partner	Value of Assets & Equipment as at 30 June 2014 (Kshs)	Audit opinion on the statement of Assets & Equipment
49.	Repacted Kenya	71,000	Unqualified
50.	Rural Aids Prevention Dev.Org	160,500	Unqualified
51.	Rural Projects Support Facility	272,500	Unqualified
52.	Saku Accountability Forum	485,539	Unqualified
53.	Siaya Women Youth Network for Dev	N/a	N/a
54.	Social Development Network	N/a	N/a
55.	Social Reform Centre	95,500	Unqualified
56.	Solidarity Goodwill Services	143,119	Unqualified
57.	Speak Youth Group Gilgil	227,985	Unqualified
58.	Supreme Council of Kenya Muslims	N/a	N/a
59.	Taita/Taveta Paralegal Project	137,000	Unqualified
60.	Tegla Loroupe Peace Foundation	N/a	N/a
61.	The Institute of Social Accountability	348,990	Unqualified
62.	The League of Pastoralist Women of Kenya	N/a	N/a
63.	Transparency International Kenya	N/a	N/a
64.	Western Water and Sanitation Forum	79,228	Unqualified
65.	Women In Law and Dev. in Africa (K)	N/a	N/a
66.	Womens Shadow Parliament-Kenya	N/a	N/a

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No.	Implementing Partner	Value of Assets & Equipment as at 30 June 2014 (Kshs)	Audit opinion on the statement of Assets & Equipment
67.	Youth for Change Action Group	285,685	Unqualified
68.	Zinduka Africa	67,900	Unqualified

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CALL 5

No.	Implementing Partner	Value of Assets & Equipment as at 30 June 2014 (Kshs)	Audit opinion on the statement of Assets & Equipment
1.	Ack Western Region Ccs	N/a	N/a
2.	Action For Child In Conflict Uk In Kenya	N/a	N/a
3.	Agro-Env Life Impact Com.Orgsnization	N/a	N/a
4.	AlemunPastrolistempowerment Initiative	51,998	Unqualified
5.	Bridge Partner organization	N/a	N/a
6.	Centre For Conflict Resolution K.Ltd	N/a	N/a
7.	Centre For Indigeneous Women Children	71,000	Unqualified
8.	Community Res In Env Dev. Initiatives	N/a	N/a
9.	Ebusiratsi Welfare Dev.Association	N/a	N/a
10.	Environmental Vision Group	N/a	N/a
11.	Federation Deaf Women Empower Network	132,995	Unqualified
12.	Gender Equity Network	N/a	N/a
13.	Hamisi Civil Society Org. Network-Cbo	N/a	N/a
14.	Human Rights And Information Forum	N/a	N/a
15.	I Choose Life - Africa	N/a	N/a
16.	Institute For Civil Edu Dev. In Africa	N/a	N/a
17.	Jesus Is Lord C.B.O	N/a	N/a
18.	Keeping Alive Societies Hope	11,290	Unqualified
19.	Khalesi Women Commu Based Organization	N/a	N/a
20.	Kiini Sustainable Initiative	N/a	N/a
21.	Kijabe Environment Volunteers	N/a	N/a
22.	Koibatek Social- Environment Org	45,000	Unqualified

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No.	Implementing Partner	Value of Assets & Equipment as at 30 June 2014 (Kshs)	Audit opinion on the statement of Assets & Equipment
23.	Langas Community Dev.OrganiZation	17,500	Unqualified
24.	Laikipia Residence Awareness Forum	N/a	N/a
25.	Media Action For Peace	N/a	Qualified
26.	Mount Kenya Animators And Puppeteers	N/a	N/a
27.	Mount Kenya Youth Empowerment Cbo	N/a	Qualified
28.	Mumias Deaf Youth Group	50,450	Unqualified
29.	Mwalie Health Cbo	N/a	N/a5
30.	Nabole Disabled CBO	42,710	Unqualified
31.	Nainyoiie Community Dev.OrganiZation	14,000	Unqualified
32.	National Council Of Churches Of Kenya	N/a	N/a
33.	Neighbours Peace Initiative	N/a	N/a
34.	Nguzo Africa Narok South	N/a	N/a
35.	Nyeri Disability Network	N/a	N/a
36.	Nyeri Social Forum	N/a	Qualified
37.	OthayaKarima Soccer Tournament	53,000	Unqualified
38.	Onyx Players Youth Group	N/a	N/a
39.	Pokatusa Peace and Dev program	139,580	Unqualified
40.	Rehema Community Based Organization	N/a	N/a
41.	Rehema Enter. Dev.OrganiZation	N/a	Qualified
42.	Smart Citizens	N/a	N/a
43.	Turkana Bio Aloe Organization	50,450	Unqualified
44.	Umoja Women Group	N/a	N/a
45.	Wareng Youth Initiative Comm. Based Org	20,500	Unqualified
46.	Winner Women Group	N/a	N/a

**Summary Report For The Audit Of Amkeni Wakenya Grantees Funded By UNDP For The Period January 2012 To 30 June 2014.
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QUICK RESPONSE FUND

No.	Implementing Partner	Value of Assets & Equipment as at 30 June 2014 (Kshs)	Audit opinion on the statement of Assets & Equipment
1.	African Community Development Media	N/a	N/a
2.	African Youth Ttrust	N/a	N/a
3.	Bulamwa Society	150,000	Unqualified
4.	Centre for Law and Research International	N/a	N/a
5.	Centre for Minority Rights Development	N/a	N/a
6.	Collaborative Centre for Gender Dev	N/a	N/a
7.	Community Advocacy Awareness Trust	N/a	N/a
8.	Constitution Reform Educ. Consortium	43,300	Unqualified
9.	CwaMuthethi Women Group	N/a	N/a
10.	Disability Focus Africa Kenya	N/a	N/a
11.	East Afr Col. for Eco Socio- Cul Rights	N/a	N/a
12.	Forum For Women In Dev. Demo Justice	204,000	Unqualified
13.	Grassroots Devpt. Init. Foundation	65,000	Unqualified
14.	Hope For Victoria Children (Hovic)	N/a	N/a
15.	Institute of Ken South Asia Hist Culture	N/a	N/a

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No.	Implementing Partner	Value of Assets & Equipment as at 30 June 2014 (Kshs)	Audit opinion on the statement of Assets & Equipment
16.	Kenya Alliance of Resident Associations	N/a	N/a
17.	Kenya League of Young Voters	N/a	N/a
18.	Lac-Kituo Cha Sheria Project	N/a	N/a
19.	Legal Resources Foundation Trust	N/a	N/a
20.	Mothers Lap Foundation	N/a	N/a
21.	Organization of African Inst. Churches	N/a	N/a
22.	Mainyoto Pastoral Int. Dev. Org	N/a	N/a
23.	Nyeri Disability Network	N/a	N/a
24.	Pastoralist Development Network of Kenya	N/a	N/a
25.	Pastoralist Development Network of Kenya	N/a	N/a
26.	Pastoralist Development Network of Kenya	N/a	N/a
27.	Pastoralist Init. For Dev. And Advocacy	N/a	N/a
28.	Programme For Rehabilitation Of Women	N/a	N/a
29.	Social Development Network	N/a	Qualified
30.	Stema Women Development Group	N/a	N/a
31.	The Consolata Catholic Mission	N/a	N/a
32.	The East African Centre for Human Rights	116,200	Unqualified
33.	The Youth Agenda	N/a	N/a
34.	Unyolo Village Project	N/a	N/a

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No.	Implementing Partner	Value of Assets & Equipment as at 30 June 2014 (Kshs)	Audit opinion on the statement of Assets & Equipment
35.	Women's Empowerment Link	N/a	N/a
36.	Women In Need Network	N/a	Qualified
37.	Women's Shadow Parliament -Kenya	N/a	N/a

This report is intended solely for the information and use of UNDP management.

Yours faithfully

George M. Kigathi
Managing Partner
Kigathi & Associates
Certified Public Accountants of Kenya.