TABLE OF CONTENTS

TAI	BLE OF CONTENTS	I
FOF	REWORD BY THE AUDITOR GENERAL	7
EXI	ECUTIVE SUMMARY	12
1.1 F	HISTORICAL BACKGROUND	13
1.2 N	MANDATE AND FUNCTIONS OF THE AUDITOR GENERAL	13
1.3 (DAG VISION, MISSION AND CORE VALUES	14
1.4 0	OAG STRUCTURE AND STAFFING	14
1.5 S	TRATEGIC PLAN IMPLEMENTATION	15
1.6 F	FINANCIAL MANAGEMENT AT OAG	21
AUI	DIT COVERAGE AND AUDIT RESULTS	22
2.1 A	AUDIT COVERAGE	22
2.2 (OVERVIEW OF AUDIT RESULTS	25
TRA	ACKING IMPLEMENTATION OF PREVIOUS AUDIT RECOMMENDATION	NS
•••••		26
3.1 F	FOLLOW UP MECHANISMS ON OAG RECOMMENDATIONS	26
3.2 S	STATUS OF IMPLEMENTATION OF PREVIOUS AUDIT RECOMMENDATIONS	27
KEY	Y FINDINGS AND CROSS CUTTING ISSUES FROM THE AUDITS	29
4.1	PERSISTENT ACCOUNTING ERRORS AND WEAKNESSES IN PREPARATION OF	
	FINANCIAL STATEMENTS	29
4.2	IRREGULAR AND UNAUTHORISED EXPENDITURE INCURRED BY PUBLIC ENTI	ΓIES
		33
4.3	FINANCIAL MISMANAGEMENT AT EWSA	35
4.4	LIQUIDITY AND OPERATIONAL PROBLEMS AT ONATRACOM	39
4.5	CHALLENGES OF SUPERVISION OF GOVERNMENT PROGRAMMES IMPLEMENT	ED
	THROUGH DECENTRALIZED ENTITIES	40
4.6	IMPLEMENTATION OF PROGRAMMES IN EDUCATION SECTOR	41
4.7	ISSUES AFFECTING THE HEALTH SECTOR	47
4.8	IMPLEMENTATION OF GOVERNMENT SOCIAL PROGRAMMES	54