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[REDACTED] v. [REDACTED] Sungundi

Digital Forensic Report

Prepared by:
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Specialist field:
Digital Forensics

On behalf of:
Parker Randall -EA

Subject matter:
Draft Digital Forensics Report

Parker Randall- EA
Reference Number: 19022019

Table of Contents

1	Introduction.....	2
1.1	Summary of case and tasking.....	2
1.2	Statement of compliance	2
2	Forensic Examination.....	2
2.1	Tools.....	2
2.1	Chain of Custody	3
2.2	Evidence Classes.....	5
2.2.1	Evidence Class 1 – Payroll files.....	5
2.2.2	Evidence Class 2 – External Auditor Activities and Communication.....	13
2.2.3	Evidence Class 3 – [REDACTED] Sungudi Bank statements	24
3	Summary of conclusions reached.....	31
3.1.1	Expert Opinion regarding findings	31

Prepared by: George Ndirangu	Page 1 of 38	Date of Report: 22/03/2019
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Digital Forensic Report

1 Introduction

The purpose of this report is to provide corroborative evidence of the motivation, opportunity and intent leading to the fraud perpetrated by [REDACTED] Sungundi. The facts presented within this report are those within the preparer's own area of expertise and knowledge and do not extend to matters and knowledge outside such expertise.

1.1 Summary of case and tasking

In the period between 2014, and 2017, [REDACTED] Sungundi was hired as the CFO for [REDACTED]. During this time, he perpetrated a fraud that involved the transfer of payments intended for Payroll expense payments to his person for his own use at the disadvantage of the Organization.

As a result of this fraud, the institution suffered a financial loss of Kshs. XXXXXXXXXX and has become liable to the Kenya Revenue Authority for Payroll Taxes not paid and this coupled with the financial loss, may hinder the ability of the organization's operations.

The forensic expert was therefore engaged to reconstruct to the best of their ability, the documentary evidence showing the activities of [REDACTED] Sungundi as well as find corroborative evidence of professional negligence on the side of the External Auditor.

1.2 Statement of compliance

I understand my duty as an expert witness to provide independent assistance by way of objective unbiased opinion in relation to matters within my expertise. I will inform all parties in the event that my opinion changes on any material issues.

2 Forensic Examination

All examinations, measurements, tests and experiments related to the Digital image of the accused's computer were performed by the expert and we have summarised our findings on which the expert relies.

2.1 Tools

The forensic tools employed in the performance of this investigation were as follows:

- ∞ **Boot stage Disk imaging software** - OSF Clone Version 1.2.1

Forensic Software that allows non-intrusive data imaging, where files are copied from the hard drive whilst preventing write access to the hard drive in order to preserve evidential integrity. The files are then compressed into what we call an image of the drive (Designated with extension ".dd").

Prepared by: George Ndirangu	Page 2 of 38	Date of Report: 22/03/2019
--	--------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

∞ **Artifact extraction and Analysis- Sleuth Kit 4.6.5**

Open Source Digital Forensics Software which provides investigators with the tools to conduct complex investigations with accuracy and efficiency. It allows completely non-invasive computer forensic investigations while allowing examiners to easily manage large volumes of computer evidence and view computer drive contents including files, operating system artefacts, file system artefacts, and deleted files or file fragments located in file slack or unallocated space.

∞ **File Password Decryption- Passware Password Recovery Kit Forensic Version 2017.1.1**

Forensics Software developed by Passware Inc., is a complete evidence discovery solution, providing immediate password recovery for any protected file detected on a PC while scanning. This solution includes the capability to perform instant decryption of hard disk images from the seized computers.

To the experts knowledge, there is no software in use above that possesses any material issues whose severity would invalidate the findings thereof.

2.1 Chain of Custody

LENOVO PC

Consultant: (Name/ID#) George Ndirangu ID NO 25005038

Client: [REDACTED], Kabarsiran Gardens Road- Lavington- Mob [REDACTED]

Auditee: Lenovo PC Thinkcentre used by [REDACTED] Sungudi

Date/Time of Custody: 11:05 am 21 Feb 2019

Location of Seizure: [REDACTED], Kabarsiran Gardens Road- Lavington

Description of Evidence		
Item #	Quantity	Description of Item (Model, Serial #, Condition, Marks, Scratches)
1	1	Lenovo ThinkCentre Pc- HDD Model ATA ST500DM002-1BD14
		Serial No: W3T9K3YD
		Size 500gb

Chain of Custody

Prepared by: George Ndirangu	Page 3 of 38	Date of Report: 22/03/2019
--	--------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

Item #	Date/Time	Released by (Signature & ID#)	Received by (Signature & ID#)	Comments/Location
1	11:00 am 21/2/19	Alexei Dunaway	George Ndirangu	<p>Pc had been accessed prior to imaging to perform the following activities:</p> <ul style="list-style-type: none"> ∞ Printing ∞ Email access ∞ Retrieval of Payroll soft copies <p>Impact on integrity of data will be assessed through metadata tag analysis</p> <p>Impact of integrity on deleted artifacts to be assessed during recovery process</p> <p>Location: Pc was not moved. Pc was turned off at the time of arrival. Imaging of the PC was done through a live disk of OSFClone forensic imaging software.</p> <p>Further Alterations to the system were therefore avoided by preventing bootup</p>
1	12:25 pm 21/2/19	Alexei Dunaway	George Ndirangu	<p>Image: img_[REDACTED]PC1107AMFEB212019.dd</p> <p>Image obtained is of 500,107,862,016 bytes</p> <p>0 bad sectors found</p> <p>MD5 Hash of Image</p> <p>D65c0d5f328f9bea0ff1b450ce8f2204</p> <p>Time of Image completion</p>

Prepared by: George Ndirangu	Page 4 of 38	Date of Report: 22/03/2019
--	--------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

				2019-02-21 12:25:58
				PC Computer left at premises in working order Image taken for offsite analysis See attached log file
2	1:50 pm 21/2/19	Alexei Dunaway	George Ndirangu	Office Email Address used by [REDACTED] Sungudi Temp. Access granted for email discovery at 2:03pm Administrative oversight was retained by the Evidence Custodian Alexei Dunaway

2.2 Evidence Classes

In line with our objective, we focused on obtaining evidence to support our investigation of [REDACTED] Sungudi's activities as well as the professional negligence of the External Auditor, which led to the financial loss to the organization.

Evidence Class	Description	Type
1	Payroll Soft copies created by [REDACTED] Sungundi	Word, Excel
2	Communication between [REDACTED] Sungundi and the Auditor, Samuel [REDACTED]	Email, Word, Excel, PDF
3	[REDACTED] Sungundi Bank statements	PDF
4	Additional enjoinder of [REDACTED] Company	Word, Excel

2.2.1 Evidence Class 1 - Payroll files

These evidence artefacts were obtained from the review of the active directory, operating system artefacts, file system artefacts, and deleted files or file fragments located in file slack or unallocated space.

Important: The Hash value for each file has been computed to demonstrate that the expert retained the original integrity of the file as imaged from the source computer. No alterations have been made to the individual files.

Prepared by: George Ndirangu	Page 5 of 38	Date of Report: 22/03/2019
--	--------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

EXHIBIT A

File Name	Wanjau payslip..docx
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Documents/Wanjau payslip..docx
Hash Value	17cf050232d8a0c71cc8d97769d492c8
Created time	2018-01-05 19:31:55 EAT
Modified time	2017-01-12 16:22:16 EAT
Accessed time	2017-01-12 16:22:16 EAT
ISTAT Metadata	Application-Name: Microsoft Office Word Application-Version: 15.0000 Author: [REDACTED] Character Count: 739 Character-Count-With-Spaces: 867 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document Creation-Date: 2017-01-11T12:26:00Z Last-Authored: [REDACTED] Last-Modified: 2017-01-12T13:22:00Z Last-Printed: 2017-01-12T09:20:00Z Last-Save-Date: 2017-01-12T13:22:00Z Line-Count: 6 Page-Count: 1 Paragraph-Count: 1 Revision-Number: 2 Template: Normal Total-Time: 249 Word-Count: 129 X-Parsed-By: org.apache.tika.parser.DefaultParser cp:revision: 2 creator: [REDACTED]

This table shows information about "Wanjau payslip..docx" with [REDACTED] Sungudi illustrated as the Creator. The above file has a computed paye, nhif and nssf liability by [REDACTED] Sungudi. This liabilities were not remitted to the requisite authorities/statutory bodies.

(NB: cp:revision- The revision number of the document. Microsoft office maintains this information and the only way to edit it is by accessing and modifying the XML data retained within the file. The above file was therefore revised twice by [REDACTED] Sungudi)

EXHIBIT B

File Name	Selesie payslip.docx
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Documents/Selesie payslip.docx
Hash Value	fab2c755a0051bd779b5d8572edc58ee
Created time	2018-01-05 19:31:55 EAT
Modified time	2017-02-20 16:51:23 EAT
Accessed time	2017-02-20 16:51:22 EAT
ISTAT Metadata	Application-Name: Microsoft Office Word Application-Version: 15.0000 Author: [REDACTED] Character Count: 3428 Character-Count-With-Spaces: 4021 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document

Prepared by: George Ndirangu	Page 6 of 38	Date of Report: 22/03/2019
--	--------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

Creation-Date:	2017-02-20T11:42:00Z
Last-Author:	[REDACTED]
Last-Modified:	2017-02-20T13:51:00Z
Last-Printed:	2017-02-20T13:22:00Z
Last-Save-Date:	2017-02-20T13:51:00Z
Line-Count:	28
Page-Count:	5
Paragraph-Count:	8
Revision-Number:	1
Template:	Normal
Total-Time:	129
Word-Count:	601
X-Parsed-By:	org.apache.tika.parser.DefaultParser
cp:revision:	[REDACTED]
creator:	[REDACTED]

This table shows information about "Selesie payslip.docx" with [REDACTED] Sungudi illustrated as the Creator. The above file has a computed paye, nhif and nssf liability by [REDACTED] Sungudi. This liabilities were not remitted to the requisite authorities/statutory bodies.

EXHIBIT C

File Name	Teddy payslip.docx
File Path	/img/[REDACTED]PC1107AMFEB212019.dd/vol_voi3/Users/[REDACTED]/Documents/Teddy payslip.docx
Hash Value	be475976c8a5e6b844c9149721ae0bd5
Created time	2018-01-05 19:31:55 EAT
Modified time	2017-06-19 13:29:17 EAT
Accessed time	2017-06-19 13:29:17 EAT
ISTAT Metadata	Application-Name: Microsoft Office Word Application-Version: 15.0000 Author: [REDACTED] Character Count: 610 Character-Count-With-Spaces: 715 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document Creation-Date: 2017-06-19T10:19:00Z Last-Author: [REDACTED] Last-Modified: 2017-06-19T10:29:00Z Last-Printed: 2017-06-19T10:27:00Z Last-Save-Date: 2017-06-19T10:29:00Z Line-Count: 5 Page-Count: 1 Paragraph-Count: 1 Revision-Number: 1 Template: Normal Total-Time: 9 Word-Count: 106 X-Parsed-By: org.apache.tika.parser.DefaultParser cp:revision: 1 creator: [REDACTED]

This table shows information about "Teddy payslip.docx" with [REDACTED] Sungudi illustrated as the Creator. The above file has a computed paye, nhif and nssf liability by [REDACTED] Sungudi. This liabilities were not remitted to the requisite authorities/statutory bodies.

EXHIBIT D

Prepared by: George Ndirangu	Page 7 of 38	Date of Report: 22/03/2019
--	--------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

File Name	ES Nov payslip.docx
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vo13/Users/[REDACTED]/Documents/ES Nov payslip.docx
Hash Value	6a827e7d4d91ebc5d6aeabcd23814520
Created time	2018-01-05 19:31:55 EAT
Modified time	2017-12-06 19:28:31 EAT
Accessed time	2017-12-06 19:28:31 EAT
ISTAT Metadata	Application-Name: Microsoft Office Word Application-Version: 15.0000 Author: [REDACTED] Character Count: 720 Character-Count-With-Spaces: 845 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document Creation-Date: 2017-12-06T16:08:00Z Last-Author: [REDACTED] Last-Modified: 2017-12-06T16:28:00Z Last-Printed: 2017-12-06T16:10:00Z Last-Save-Date: 2017-12-06T16:28:00Z Line-Count: 6 Page-Count: 1 Paragraph-Count: 1 Revision-Number: 1 Template: Normal Total-Time: 20 Word-Count: 126 X-Parsed-By: org.apache.tika.parser.DefaultParser cp:revision: 1 creator: [REDACTED]

This table shows information about "ES Nov payslip.docx" with [REDACTED] Sungudi illustrated as the Creator. The above file has a computed paye, nhif and nssf liability by [REDACTED] Sungudi. This liabilities were not remitted to the requisite authorities/statutory bodies.

EXHIBIT E

File Name	Selessor payslip.docx
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vo13/Users/[REDACTED]/Documents/Selessor payslip.docx
Hash Value	4ad4d9aa32b88f1bebe098db49dacbe
Created time	2018-01-05 19:31:55 EAT
Modified time	2017-06-20 13:36:36 EAT
Accessed time	2017-06-20 13:36:36 EAT
ISTAT Metadata	Application-Name: Microsoft Office Word Application-Version: 15.0000 Author: [REDACTED] Character Count: 861 Character-Count-With-Spaces: 1009 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document Creation-Date: 2017-06-20T10:26:00Z Last-Author: [REDACTED] Last-Modified: 2017-06-20T10:36:00Z Last-Printed: 2017-06-20T10:30:00Z Last-Save-Date: 2017-06-20T10:36:00Z Line-Count: 7 Page-Count: 1

Prepared by: George Ndirangu	Page 8 of 38	Date of Report: 22/03/2019
--	--------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

Paragraph-Count: 2
Revision-Number: 1
Template: Normal
Total-Time: 10
Word-Count: 150
X-Parsed-By: org.apache.tika.parser.DefaultParser
cp:revision: 1
creator: [REDACTED]

This table shows information about "Selessor payslip.docx" with [REDACTED] Sungudi illustrated as the Creator. The above file has a computed paye, nhif and nssf liability by [REDACTED] Sungudi. This liabilities were not remitted to the requisite authorities/statutory bodies.

EXHIBIT F

File Name	wangare payslip.docx
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_voi3/Users/[REDACTED]/Documents/wangare payslip.docx
Hash Value	9a8edcb70e097352931d1568275e433d
Created time	2018-01-05 19:31:55 EAT
Modified time	2016-07-04 15:14:26 EAT
Accessed time	2016-07-04 15:14:26 EAT
ISTAT Metadata	Application-Name: Microsoft Office Word Application-Version: 15.0000 Author: [REDACTED] Character Count: 743 Character-Count-With-Spaces: 872 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document Creation-Date: 2016-07-04T10:12:00Z Last-Author: [REDACTED] Last-Modified: 2016-07-04T12:14:00Z Last-Printed: 2016-07-04T12:13:00Z Last-Save-Date: 2016-07-04T12:14:00Z Line-Count: 6 Page-Count: 2 Paragraph-Count: 1 Revision-Number: 2 Template: Normal Total-Time: 34 Word-Count: 130 X-Parsed-By: org.apache.tika.parser.DefaultParser cp:revision: 2 creator: [REDACTED]

This table shows information about "wangare payslip.docx" with [REDACTED] Sungudi illustrated as the Creator. The above file has a computed paye, nhif and nssf liability by [REDACTED] Sungudi. This liabilities were not remitted to the requisite authorities/statutory bodies.

EXHIBIT G

File Name	[REDACTED] Payslip.docx
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_voi3/Users/[REDACTED]/Documents/[REDACTED] Payslip.docx
Hash Value	9780a95e50b2c240d8ac3d28dd684d46
Created time	2018-01-05 19:31:55 EAT
Modified time	2016-06-27 10:26:12 EAT

Prepared by: George Ndirangu	Page 9 of 38	Date of Report: 22/03/2019
--	--------------	--------------------------------------

Parker Randall- EA
 Reference Number: 19022019

Accessed time	2016-06-27 10:26:12 EAT
ISTAT Metadata	Application-Name: Microsoft Office Word Application-Version: 15.0000 Author: [REDACTED] Character Count: 719 Character-Count-With-Spaces: 844 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document Creation-Date: 2016-06-27T07:17:00Z Last-Author: [REDACTED] Last-Modified: 2016-06-27T07:26:00Z Last-Printed: 2016-06-27T07:22:00Z Last-Save-Date: 2016-06-27T07:26:00Z Line-Count: 5 Page-Count: 2 Paragraph-Count: 1 Revision-Number: 1 Template: Normal Total-Time: 9 Word-Count: 126 X-Parsed-By: org.apache.tika.parser.DefaultParser cp:revision: 1 creator: [REDACTED]

This table shows information about " [REDACTED] Payslip.docx" with [REDACTED] Sungudi illustrated as the Creator. The above file has a computed paye, nhif and nssf liability by [REDACTED] Sungudi. This liabilities were not remitted to the requisite authorities/statutory bodies.

EXHIBIT H

File Name	Dear Taxpayer PIN.docx
File Path	/img/[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Documents/Dear Taxpayer PIN.docx
Hash Value	26965d787118d3edc0b5b570834fcb9b
Created time	2018-01-05 19:31:55 EAT
Modified time	2017-04-30 16:51:49 EAT
Accessed time	2017-04-30 16:51:49 EAT
ISTAT Metadata	Application-Name: Microsoft Office Word Application-Version: 15.0000 Author: [REDACTED] Character Count: 370 Character-Count-With-Spaces: 433 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document Creation-Date: 2017-04-30T13:49:00Z Last-Author: [REDACTED] Last-Modified: 2017-04-30T13:51:00Z Last-Save-Date: 2017-04-30T13:51:00Z Line-Count: 3 Page-Count: 1 Paragraph-Count: 1 Revision-Number: 2 Template: Normal Total-Time: 2 Word-Count: 64 X-Parsed-By: org.apache.tika.parser.DefaultParser
Prepared by: George Ndirangu	Page 10 of 38
	Date of Report: 22/03/2019

Parker Randall- EA
Reference Number: 19022019

	cp:revision: 2 creator: [REDACTED]
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This table shows information about "Dear Taxpayer PIN.docx". This shows the date on which [REDACTED] Sungudi downloaded the Tax pin document from KRA in order to begin filing statutory deductions. The Modified/Accessed date is earlier than the create date because this is an online document based on an earlier created template from the Kenya Revenue Authority. The date of interest is the Create date, when the file was created on [REDACTED] computer.

EXHIBIT I

File Name	Payee 2017 calculation aug.docx
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Documents/Payee 2017 calculation aug.docx
Hash Value	09d42dca55857792ccac053024f446f3
Created time	2018-01-05 19:31:55 EAT
Modified time	2017-09-05 19:06:58 EAT
Accessed time	2017-09-05 19:06:58 EAT
ISTAT	Application-Name: Microsoft Office Word
Metadata	Application-Version: 15.0000 Author: [REDACTED] Character Count: 2776 Character-Count-With-Spaces: 3257 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document Creation-Date: 2017-09-05T12:45:00Z Last-Author: [REDACTED] Last-Modified: 2017-09-05T16:06:00Z Last-Printed: 2017-09-05T13:24:00Z Last-Save-Date: 2017-09-05T16:06:00Z Line-Count: 23 Page-Count: 7 Paragraph-Count: 6 Revision-Number: 14 Template: Normal Total-Time: 201 Word-Count: 487 X-Parsed-By: org.apache.tika.parser.DefaultParser cp:revision: 14 creator: [REDACTED]

This table shows information about "Payee 2017 calculation aug.docx" with [REDACTED] Sungudi illustrated as the Creator. The above file has a computed paye, nhif and nssf liability by [REDACTED] Sungudi. This liabilities were not remitted to the requisite authorities/statutory bodies.

EXHIBIT J

File Name	Sellessor P9 excel Payee format- Selessor.xlsx
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Documents/Sellessor P9 excel Payee format- Selessor.xlsx
Hash Value	d3f3c7fed3ed5b976f5b5218c8b31262
Created time	2018-01-05 19:31:55 EAT
Modified	2017-06-29 10:25:32 EAT

Prepared by: George Ndirangu	Page 11 of 38	Date of Report: 22/03/2019
--	---------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

time	
Accessed time	2017-06-29 10:25:32 EAT
ISTAT	
Metadata	Application-Name: Microsoft Excel Application-Version: 15.0300 Author: emuchemi Content-Type: application/vnd.openxmlformats-officedocument.spreadsheetml.sheet Creation-Date: 2016-05-24T11:42:43Z Last-Author: [REDACTED] Last-Modified: 2017-06-29T07:25:32Z Last-Printed: 2017-06-29T07:14:13Z Last-Save-Date: 2017-06-29T07:25:32Z X-Parsed-By: org.apache.tika.parser.DefaultParser creator: emuchemi

This table shows information about "Selessor P9 excel Payee format- Selessor.xlsx" with [REDACTED] Sungudi illustrated as the Author. In this case, due to the complexity of the document, it was created as a template by Emuchemi (unknown) and [REDACTED] Sungudi authored it to fit his purpose for the organization. The above file has a computed paye, nhif and nssf liability by [REDACTED] Sungudi. This liabilities were not remitted to the requisite authorities/statutory bodies.

EXHIBIT K

File Name	NSSF Contributions.xlsx
File Path	/img/[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Documents/NSSF Contributions.xlsx
Hash Value	bd6a492c9441d200a607f2e4c9d53cb1
Created time	2018-06-29 08:04:02 EAT
Modified time	2018-06-29 08:04:02 EAT
Accessed time	2018-06-29 08:04:02 EAT
ISTAT	
Metadata	Application-Name: Microsoft Excel Application-Version: 15.0300 Author: [REDACTED] Content-Type: application/vnd.openxmlformats-officedocument.spreadsheetml.sheet Creation-Date: 2017-03-13T12:57:40Z Last-Author: [REDACTED] Last-Modified: 2018-06-29T05:04:02Z Last-Printed: 2018-06-29T05:02:07Z Last-Save-Date: 2018-06-29T05:04:02Z X-Parsed-By: org.apache.tika.parser.DefaultParser X-TIKA:origResourceName: C:\Users\[REDACTED]\Documents\ creator: [REDACTED]

This table shows information about "NSSF Contributions.xlsx" with [REDACTED] Sungudi illustrated as the Creator. The above file has a computed nssf liability by [REDACTED] Sungudi. This liability was not however not remitted to the requisite authorities/statutory bodies.

2.2.1.1 Analysis

The above documents demonstrates awareness by [REDACTED] Sungindi of the Payroll liabilities inherent in the organization and indicates premeditation and duplicity through his preparation of documents illustrating the existing statutory liabilities but his subsequent evasion and exploitation of the same to commit fraud.

Prepared by: George Ndirangu	Page 12 of 38	Date of Report: 22/03/2019
--	---------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

His subsequent registration of the Organization for a Tax pin in 2018 illustrates a realization of his risk of detection based on the timeline of events leading to this digital forensic investigation. Despite this late registration in 2018, [REDACTED] had however been deducting Paye from staff while in full knowledge that he had not registered the organization for such a liability.

2.2.2 Evidence Class 2 – External Auditor Activities and Communication

These evidence artefacts were obtained from the review of the active directory, email artefacts, file system artefacts, and deleted files or file fragments located in file slack or unallocated space.

The Auditor engaged by the CFO at the time of this fraud was Mr. Samuel [REDACTED]. He is introduced in some of the communication as a Manager in Deloitte, but is seen to work through alternative audit firms such as [REDACTED] Company (CPA,K) and Geoffrey Gitau & Co (CPA,K).

Important: The Hash value for each file has been computed to demonstrate that the expert retained the original integrity of the file as imaged from the source computer. No alterations have been made to the individual files.

EXHIBIT L

File Name	[REDACTED] Expenses 2015 (2).xlsx
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vo13/Users/[REDACTED]/Downloads/[REDACTED] Expenses 2015 (2).xlsx
Hash Value	d1224f12e2a6f448de301754e40145e1
Created time	2015-09-23 19:18:51 EAT
Modified time	2015-09-23 19:18:48 EAT
Accessed time	2015-09-23 19:18:48 EAT
ISTAT	Application-Name: Microsoft Excel
Metadata	Application-Version: 15.0300 Author: Samuel [REDACTED] (Open) Content-Type: application/vnd.openxmlformats-officedocument.spreadsheetml.sheet Creation-Date: 2015-08-11T18:05:40Z Last-Author: Samuel [REDACTED] (Open) Last-Modified: 2015-08-11T18:10:08Z Last-Save-Date: 2015-08-11T18:10:08Z X-Parsed-By: org.apache.tika.parser.DefaultParser X-TIKA:origResourceName: C:\[REDACTED] 2011\[REDACTED]\ creator: Samuel [REDACTED] (Open)

This table shows information about "[REDACTED] Expenses 2015 (2).xlsx" with Samuel [REDACTED] illustrated as the Creator. The Metadata indicates this as part of the working papers employed by the external auditor Samuel [REDACTED] in performance of his 2015 audit.

EXHIBIT M

File Name	[REDACTED] fee note.pdf
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vo13/Users/[REDACTED]/Downloads/[REDACTED] fee note.pdf
Hash Value	6078209b1ca633ddfa8f4dd7acfb6b26
Created time	2017-04-30 16:10:59 EAT
Modified time	2017-04-30 16:10:59 EAT
Accessed time	2017-04-30 16:10:56 EAT

Prepared by: George Ndirangu	Page 13 of 38	Date of Report: 22/03/2019
--	---------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

ISTAT Metadata	<pre> Author: Administrator Content-Type: application/pdf Creation-Date: 2016-11-21T15:05:11Z Last-Modified: 2016-11-21T15:05:11Z Last-Save-Date: 2016-11-21T15:05:11Z X-Parsed-By: org.apache.tika.parser.DefaultParser access_permission:assemble_document: true access_permission:can_modify: true access_permission:can_print: true access_permission:can_print_degraded: true access_permission:extract_content: true access_permission:extract_for_accessibility: true access_permission:fill_in_form: true access_permission:modify_annotations: true created: Mon Nov 21 18:05:11 EAT 2016 creator: Administrator date: 2016-11-21T15:05:11Z dc:creator: Administrator dc:format: application/pdf; version=1.5 dcterms:created: 2016-11-21T15:05:11Z dcterms:modified: 2016-11-21T15:05:11Z meta:author: Administrator meta:creation-date: 2016-11-21T15:05:11Z meta:save-date: 2016-11-21T15:05:11Z modified: 2016-11-21T15:05:11Z pdf:PDFVersion: 1.5 pdf:docinfo:created: 2016-11-21T15:05:11Z pdf:docinfo:creator: Administrator pdf:docinfo:creator_tool: Microsoft® Word 2013 pdf:docinfo:modified: 2016-11-21T15:05:11Z pdf:docinfo:producer: Microsoft® Word 2013 pdf:encrypted: false producer: Microsoft® Word 2013 </pre>
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This table shows information about "████████ fee note.pdf". This fee note relates to the Audit firm █████ CO (CPA, K). Detailed analysis of the hex values in the pdf file as well as the in-depth metadata properties could not detect the apparent author or creator of the document other than the Microsoft word creator tool that was used to create the PDF document from the original word file. Creating a PDF file in this manner obfuscates the original creator of the document.

The details of the Creator and Author of this file note cannot therefore be extracted directly from the file itself but must be inferred from the rest of the communication patterns with this auditor.

The creator designated as administrator is a “default” user account in all computers and can therefore not be attributed to an individual person.

EXHIBIT N

File Name	████████ team_profiles.doc	
File Path	/img_████PC1107AMFEB212019.dd/vol_vol3/Users/████/Documents/████████ team profiles.doc	
Hash Value	a6527188c7f6a71f6731290779898b9e	
Created time	2018-01-05 19:31:55 EAT	
Modified time	2014-02-05 14:15:22 EAT	
Prepared by: George Ndirangu	Page 14 of 38	Date of Report: 22/03/2019

Parker Randall- EA
Reference Number: 19022019

Accessed time	2014-10-07 15:50:16 EAT
	Application-Name: Microsoft Office Word Application-Version: 12.0000 Author: User Character Count: 8155 Character-Count-With-Spaces: 9566 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document Creation-Date: 2014-01-30T15:58:00Z Last-Author: user Last-Modified: 2014-02-05T11:15:00Z Last-Printed: 2014-01-31T14:54:00Z Last-Save-Date: 2014-02-05T11:15:00Z Line-Count: 67 Page-Count: 5 Paragraph-Count: 19 Revision-Number: 25 Template: Normal Total-Time: 367 Word-Count: 1430 X-Parsed-By: org.apache.tika.parser.DefaultParser cp:revision: 25 creator: User date: 2014-02-05T11:15:00Z dc:creator: User

This table shows information about "████████ team profiles.doc" with User illustrated as the Creator. User is a "default" user account in all computers and can therefore not be attributed to an individual person. The originator of the document can however be inferred from its contents.

The above file indicates that the CFO and the External auditor were engaged in a joint business venture together during the period of the audit and this completely compromises the independence and professional objectivity of the Auditor and is specifically prohibited by Auditing regulations and standards due to the self-interest and familiarity threat presented. The threat presented by this relationship is to such an extent that the external auditor is required to decline appointment by the client.

EXHIBIT O

File Name	padinst.pst
File Path	/img_████PC1107AMFEB212019.dd/vol_vol3/Users/████/Documents/Outlook Files/padinst.pst
Hash Value	47e1edcc5582ab8939ece4d7fe9ee893
Created time	2018-11-21 09:37:40 EAT
Modified time	2018-11-21 09:37:40 EAT
Accessed time	2016-03-11 18:18:12 EAT
Email Header Content	Headers : -----HEADERS----- Return-Path: <████████@gmail.com> From: "Mutuga ██████████" <████████@gmail.com> To: "████████ Sungudi" <esungudi@gmail.com>, <sungudi.████████@padinst.org>

Prepared by: George Ndirangu	Page 15 of 38	Date of Report: 22/03/2019
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Parker Randall- EA
Reference Number: 19022019

Subject: PAD
Engagement Letter
Date: Wed, 12 Feb 2014 12:09:17 +0300
Message-ID:
<CAP3mBA6=VdRp4PFUq7m49mvSComZOOYOq1Xzt93qwozighgPAA@mail.gmail.com>
MIME-Version: 1.0
Content-Type: multipart/mixed;
boundary="----_NextPart_000_79D7_01D04619.BB0CCF50"
X-Mailer: Microsoft Outlook 15.0
Thread-Index: AQFLhbgZUbp6AX3DfRvuLLJcZ5P9Hw==

---END HEADERS--
E-Mail From : Mutuga [REDACTED] : [REDACTED]@gmail.com
E-Mail To : [REDACTED] Sungudi; sungudi.[REDACTED]@padinst.org
Subject : PAD
Engagement Letter
Date Received : 2014-02-12 12:09:18 EAT
Date Sent : 2014-02-12 12:09:18 EAT
Message (Plaintext) : Dear [REDACTED],

Find attached
engagement letter for [REDACTED]. You will note the name of the auditors changed, which i can explain later.

Kind regards,

SMK
Message ID : 2157604
Path : \\Top of Outlook data file\Inbox
Message (HTML) : <div dir="ltr"><div>Dear [REDACTED],</div><div>Find attached
engagement letter for [REDACTED]. You will note the name of the auditors changed, which i can explain later.</div><div> </div><div>Kind regards,</div><div> </div><div>SMK</div></div>

This table shows information about "padinst.pst" with an email of interest demonstrating that Samuel [REDACTED] was engaged by [REDACTED] Sungudi to perform the audit of [REDACTED]. The contents of the email indicate that at some point during his engagement, Samuel [REDACTED] changed audit firms and yet [REDACTED] Sungudi still retained his services. This indicates that the engagement of [REDACTED] as the auditor was founded on the personal relationship between [REDACTED] and [REDACTED] - which demonstrates an unacceptable lack of professional independence between the auditor and the CFO.

The engagement letter being referenced by Samuel [REDACTED] is an engagement letter from Geoffrey Gitau & Co (CPA,K), an audit firm located in SouthB and headed by Geoffrey Gitau.

Given the substitution of Audit firm demonstrated in the above email, we advise that [REDACTED] confirm the employment of Samuel Mutunga [REDACTED] with the aforementioned audit firms, prior to pursuit of legal action against the firms. Additional evidence can be obtained by Subpoena (with legal advice) of the firm to compel disclosure of employment history.

Prepared by: George Ndirangu	Page 16 of 38	Date of Report: 22/03/2019
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Parker Randall- EA
Reference Number: 19022019

EXHIBIT P

File Name	AFS 2017.doc
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Documents/2017 accounts/[REDACTED] AFS 2017.doc
Hash Value	0fe49f6b213ee5b1b8543772d655a441
Created time	2018-05-25 15:12:03 EAT
Modified time	2018-05-25 15:01:00 EAT
Accessed time	2018-05-25 15:01:45 EAT
ISTAT Metadata	Application-Name: Microsoft Office Word Author: Roseline Sobayeni Character Count: 18867 Company: Deloitte & Touche Tohmatsu Content-Type: application/msword Creation-Date: 2015-10-15T04:24:00Z Edit-Time: 113400000000 Keywords: Last-Author: S [REDACTED] Last-Modified: 2017-09-12T15:56:00Z Last-Printed: 2012-11-30T20:44:00Z Last-Save-Date: 2017-09-12T15:56:00Z Page-Count: 17 Revision-Number: 16 Template: Normal.dotm Word-Count: 3309 X-Parsed-By: org.apache.tika.parser.DefaultParser cp:revision: 16

This table shows information about "AFS 2017.doc" with [REDACTED] Sungudi illustrated as the Creator. The above document is notable as having been a template obtained from the Employer of the external auditor (Deloitte & Touche) and was modified by Samuel [REDACTED] the for the purpose of use in his audit engagement with PAD via the CFO.

This document therefore conclusively ties Samuel [REDACTED] to the performance of audits for [REDACTED] and illustrates his professional negligence (in concert with the demonstrated lack of independence in Exhibit N & O) in performing the audits in such a manner that he did not detect the fraud. The close personal and commercial relationships between the two and the extent of negligence demonstrated in this case, is to such an extent that it may be interpreted as likely collusion or intentional negligence on the part of the external auditor.

EXHIBIT Q

File Name	1C79F68C.tmp
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Documents/1C79F68C.tmp
Hash Value	dbdfe3338da3feb302629e7cdaca989c
Created time	2018-01-05 19:31:55 EAT
Modified time	2014-08-27 10:51:30 EAT
Accessed time	2014-10-07 15:50:06 EAT
Temporary File content	Budget [REDACTED] & [REDACTED]'S WEDDING Budget Reception Budgeted Costs Member in charge Service Provider Payments due date Deposit Balance Remarks
Prepared by: George Ndirangu	Page 17 of 38
	Date of Report: 22/03/2019

Parker Randall- EA
 Reference Number: 19022019

1	Food - Including Sodas +Water		
495,000.00	San Valencia	- 0	
495,000.00			
2	Wedding Cake	45,000.00	
San Valencia	- 0	45,000.00	
3	Reception Venue (Garden)		
100,000.00	KCB Centre - Karen	-	
0	100,000.00		
gazebo	4 Hire of tents, seats, bridal party, tables		
	90,000.00	San Valencia	
	5 Church Venue	10,000.00	
	KCB Centre - Karen	10,000.00	
	6 PA System, Band, keyboard	30,000.00	
	7 Hiring MC and Entertainment	- 0	
	8 Video coverage and Photography	45,000.00	
	9 Decorations	30,000.00	
	Kabachia	30,000.00	
	10 Wedding Cards and programmes	30,000.00	
	11 Stationery	- 0	Committee
	12 Transport (Kakamega/Vihiga/Nyeri)		
	100,000.00		
	100,000.00		
	13 Miscellaneous	10,000.00	
		- 0	
	Totals in Ksh.	985,000.00	

Samuel [REDACTED] (Open)
 :Actual expected Ksh. 26,000

Samuel [REDACTED] (Open)

:

Actual to be paid 24K, Down payment of 10K required by early march

Committee members Pledges

	Name	Contact	Pledged Amounts	Paid	Amount
1	Samuel [REDACTED]	07	[REDACTED]		
2	Winfred Musisa	07			2,000.00
3	Daniel Kasaine	07			000.00
4	[REDACTED] Sungundi	07			1 3,000.00
5	Elizabeth Mutheu				
6	Daniel Kabiru	07			
7	Naomi Murigi	07			
8	John Ngunju	07			
9	Daniel Muasya	07			
10	Gichohi Kigotho	07			
11	Lawrence Ngugi	07			
12	Diana Isiye	07			
13	Benson Wandurwa	07			1,000.00
14	Irene Kariuki	07			
15	Gitau and Wairimu				0
16	Geofrey Gitau	07			
17	Geff Mangura	07			
18	Michael Kimundu	07			

Parker Randall- EA
Reference Number: 19022019

19	Jemmimah Kamau	07		
20	Laban Kimanja	07		
21	Joseph Mwangi	07		
22	John Maina Mwangi			
23	Mathew Ndada	07		
24	Peris Wacera	07		
25	Isaac [REDACTED]	07		
26	James Muiruri	07		
27	Eric Kangi	07		
28	Kanja	0721569327		
29	Peter Mukuba	07		
30	Nancy Mwendwa	07	500.00	
31	Ben Kamonye	07		
32	John Mbure	07		
33	Charles - CEAS	07		
34	Francis Kibe	07		
35	Benjamin Muraguri			
36	Gitau - KCC	07		
37	Kabiru Gathungu	07		
38	Jacob Ocholla			
39	Tuju			
	TOTAL	8,000.00	3,500.00	

This table shows information about "1C79F68C.tmp", which was a document retained in the Cache memory of the computer and was used to hold the contents of the file as it was being made.

The above is additional evidence demonstrating the lack of independence by this external auditor, Samuel [REDACTED]. The close relationship between him and the CFO is to such an extent that he forms part of the CFO's wedding committee.

EXHIBIT R

File Name	Accesspoint Capital limited.docx
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Documents/Accesspoint Capital limited.docx
Hash Value	a659a86786935f31188b43416ca01c1c
Created time	2018-01-05 19:31:55 EAT
Modified time	2016-02-09 07:56:44 EAT
Accessed time	2016-02-09 07:56:42 EAT
ISTAT Metadata	Application-Name: Microsoft Office Word Application-Version: 15.0000 Author: user Character Count: 34293 Character-Count-With-Spaces: 40229 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document Creation-Date: 2016-02-09T04:56:00Z Last-Author: [REDACTED] Last-Modified: 2016-02-09T04:56:00Z Last-Printed: 2013-12-16T16:17:00Z Last-Save-Date: 2016-02-09T04:56:00Z Line-Count: 285

Prepared by: George Ndirangu	Page 19 of 38	Date of Report: 22/03/2019
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Parker Randall- EA
Reference Number: 19022019

Page-Count: 27
Paragraph-Count: 80
Revision-Number: 2
Template: Normal
Word-Count: 6016
X-Parsed-By: org.apache.tika.parser.DefaultParser
cp:revision: 2

This table shows information about "████████ Construction Company limited.docx" with ██████ illustrated as the Last Author.

The above file indicates that the CFO and the External auditor were engaged in one more joint business venture together during the period of the audit and this completely compromises the independence and professional objectivity of the Auditor and is specifically prohibited by Auditing regulations and standards due to the self-interest and familiarity threat presented. The threat presented by this relationship is to such an extent that the external auditor is required to decline appointment by the client.

EXHIBIT S

File Name	Al-Rahim Construction Company limited.docx
File Path	/img_████PC1107AMFEB212019.dd/vol_vol3/Users/████/Desktop/Desktop items from old computer/Al-Rahim Construction Company limited.docx
Hash Value	bd2ac02e31a2a66546837a39d2acb3e2
Created time	2014-10-07 15:52:38 EAT
Modified time	2014-07-17 19:07:44 EAT
Accessed time	2014-10-07 15:50:30 EAT
ISTAT Metadata	Application-Name: Microsoft Office Word Application-Version: 12.0000 Author: user Character Count: 34095 Character-Count-With-Spaces: 39997 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document Creation-Date: 2014-07-17T15:46:00Z Last-Author: user Last-Modified: 2014-07-17T16:07:00Z Last-Printed: 2014-07-17T15:57:00Z Last-Save-Date: 2014-07-17T16:07:00Z Line-Count: 284 Page-Count: 27 Paragraph-Count: 79 Revision-Number: 4 Template: Normal Total-Time: 22 Word-Count: 5981 X-Parsed-By: org.apache.tika.parser.DefaultParser cp:revision: 4 creator: user

This table shows information about "████████ Construction Company limited.docx" with User illustrated as the Creator. User is a "default" user account in all computers and can therefore not be attributed to an individual person. The originator of the document can however be inferred from its contents.

Prepared by: George Ndirangu	Page 20 of 38	Date of Report: 22/03/2019
--	---------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

The above file indicates that the CFO and the External auditor were engaged in another joint business venture together during the period of the audit and this completely compromises the independence and professional objectivity of the Auditor and is specifically prohibited by Auditing regulations and standards due to the self-interest and familiarity threat presented. The threat presented by this relationship is to such an extent that the external auditor is required to decline appointment by the client.

EXHIBIT T

File Name	████████ Finance Limited.docx
File Path	/img_████PC1107AMFEB212019.dd/vol_vol3/Users/████/Documents/████ Finance Limited.docx
Hash Value	7a379f407877c7a60ec52612085ec513
Created time	2018-01-05 19:31:55 EAT
Modified time	2016-02-09 08:46:12 EAT
Accessed time	2016-02-09 08:46:12 EAT
ISTAT	Application-Name: Microsoft Office Word
Metadata	Application-Version: 15.0000 Author: user Character Count: 34151 Character-Count-With-Spaces: 40062 Content-Type: application/vnd.openxmlformats-officedocument.wordprocessingml.document Creation-Date: 2016-02-09T04:56:00Z Last-Author: ██████████ Last-Modified: 2016-02-09T05:46:00Z Last-Printed: 2013-12-16T16:17:00Z Last-Save-Date: 2016-02-09T05:46:00Z Line-Count: 284 Page-Count: 27 Paragraph-Count: 80 Revision-Number: 5 Template: Normal Total-Time: 8 Word-Count: 5991 X-Parsed-By: org.apache.tika.parser.DefaultParser cp:revision: 5

This table shows information about "████████ Finance Limited.docx" with ██████████ illustrated as the Last Author.

The above file indicates that the CFO and the External auditor were also engaged in this joint venture together. The similarity between the name of the defrauded organization (████████) and the registered company (████████ Finance Ltd) leads to the conclusion in light of all the above material findings that the above company was registered in 2014 with the intent to mislead as to its true patronage and benefit fraudulently from the commercial relationships already established the ██████████.

EXHIBIT U

File Name	████-consultancyl.doc
File Path	/img_████PC1107AMFEB212019.dd/vol_vol3/Users/████/Desktop/Desktop items from old computer/████-consultancyl.doc
Hash Value	7c4bea3af887c4cb4c6ff02b7f341298
Created time	2014-10-07 15:52:38 EAT

Prepared by: George Ndirangu	Page 21 of 38	Date of Report: 22/03/2019
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Parker Randall- EA
Reference Number: 19022019

Modified time	2013-09-19 14:35:58 EAT
Accessed time	2014-10-07 15:50:30 EAT
ISTAT	Application-Name: Microsoft Office Word
Metadata	Author: [REDACTED].sungudi Character Count: 1733 Comments: Company: AKF Kenya Content-Type: application/msword Creation-Date: 2013-09-19T11:35:00Z Keywords: Last-Authored: user Last-Modified: 2013-09-19T11:35:00Z Last-Printed: 2004-08-27T12:11:00Z Last-Save-Date: 2013-09-19T11:35:00Z Page-Count: 3 Revision-Number: 2 Template: Normal Word-Count: 303 X-Parsed-By: org.apache.tika.parser.DefaultParser comment: cp:revision: 2

This table shows information about "[REDACTED]nsultancyl.doc" with [REDACTED] illustrated as the Creator.

The above file indicates that the CFO and the External auditor were engaged in one more joint business venture together during the period of the audit and this completely compromises the independence and professional objectivity of the Auditor and is specifically prohibited by Auditing regulations and standards due to the self-interest and familiarity threat presented. The threat presented by this relationship is to such an extent that the external auditor is required to decline appointment by the client.

EXHIBIT V

File Name	Samuel [REDACTED] CV 2009.doc
File Path	/img/[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Downloads/Samuel [REDACTED] CV 2009.doc
Hash Value	6c44807d13cbc68111eaca84c2598c5f
Created time	2018-07-19 14:38:25 EAT
Modified time	2018-07-19 14:38:26 EAT
Accessed time	2018-07-19 14:38:25 EAT
ISTAT	Application-Name: Microsoft Office Word
Metadata	Author: user Character Count: 8840 Comments: Company: USER Content-Type: application/msword Creation-Date: 2008-06-13T12:01:00Z Edit-Time: 19200000000 Keywords: Last-Authored: Samuel [REDACTED] (Open) Last-Modified: 2010-01-27T13:34:00Z Last-Printed: 2005-11-05T18:03:00Z Last-Save-Date: 2010-01-27T13:34:00Z Page-Count: 5 Revision-Number: 15 Template: Normal

Prepared by: George Ndirangu	Page 22 of 38	Date of Report: 22/03/2019
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Parker Randall- EA
Reference Number: 19022019

	Word-Count: 1550 X-Parsed-By: org.apache.tika.parser.DefaultParser comment: cp:revision: 15
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This table shows information about " Samuel [REDACTED] CV 2009.doc " with Samuel [REDACTED] illustrated as the Last Author. The above document provides the linkage between the External Auditor and his employer, Deloitte & Touche.

EXHIBIT W

EXHIBIT X	File Name
	[REDACTED] detailed cv.doc
File Path	/img/[REDACTED]PC1107AMFEB212019.dd/vol_vol4/old computer data/Desktop/[REDACTED] detailed cv.doc
Hash Value	Hashes have not been calculated. Please configure and run an appropriate ingest module.
Created time	2014-10-07 15:54:47 EAT
Modified time	2013-09-24 14:02:38 EAT
Accessed time	2014-10-07 15:54:47 EAT

This table shows information about "[REDACTED] detailed cv.doc" which contains a reference to Samuel [REDACTED] as a referee for [REDACTED] Sungudi as at 2013 September. This indicates existence of a significant relationship between [REDACTED] Sungudi and Samuel [REDACTED] given his ability to obtain personal reference from the Auditor, and further evidence the extent of compromise and unprofessionalism by the Auditor.

EXHIBIT Y

Timeline of Email Communications- Online email artifacts (smtp.gmail.com-[REDACTED]s@[REDACTED]youth.org)

10/30/2015	[REDACTED] Sungudi and Samuel [REDACTED] coordinate on the [REDACTED] Business Plan- One of their joint venture businesses
4/28/2016	[REDACTED] Sungudi and Samuel [REDACTED] coordinate on the [REDACTED] Finance Ltd Plan- One of their joint venture businesses
5/31/2016	[REDACTED] Sungudi enlists Samuel [REDACTED]'s help to complete preparation of the [REDACTED] financial statements for the Year 2014
8/8/2016	[REDACTED] Sungudi is seen providing unsubstantiated financial figures to the auditor to incorporate into [REDACTED] financial statements for 2015/2016. No follow up interrogation of the basis of these balances is made
8/12/2016	Samuel [REDACTED] send the draft 2015/2016 financial statements of [REDACTED] to [REDACTED].
11/1/2016	[REDACTED] Sungudi issues unchallenged adjustment instructions to the Auditor to balance the financial statements of [REDACTED]
11/2/2016	Samuel [REDACTED] makes this adjustment with no challenge to their basis and sends the adjusted report

The above timeline of events shows the lack of independence and objectivity by the auditor in his performance of the [REDACTED] audit, leading to their inability to detect the fraud. This sequence of events illustrates the auditors capture by the CFO due to their familiarity as close friends and business partners. An adjustment requests made by the CFO are therefore passed unchallenged by the Auditor and can be interpreted as gross negligence or collusion with the CFO to defraud the [REDACTED].

Prepared by: George Ndirangu	Page 23 of 38	Date of Report: 22/03/2019
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Parker Randall- EA
Reference Number: 19022019

The fact that the above financial adjustments were thereafter signed off by the auditing firm indicates an insufficient level of audit papers review that led to the fraud going undiscovered.

2.2.2.1 Analysis

The above documents illustrate a complete Lack of Independence, extensive Professional Negligence, and Breach of the Duty of Care by the External Auditor towards his client, the ██████████. The professional negligence as well as the close relationship between the Auditor and the CFO is to such an extent that the negligence may be interpreted as intentional.

Additionally, the above opinion is bolstered by the observed participation of the External auditor in multiple joint business ventures with the CFO, including one whose name (██████████ Finance Ltd) is similar enough to that of the ██████████ as to be with intent to mislead as to its true patronage and benefit fraudulently from the commercial relationships already established by the ██████████.

The above evidence also provides a path of Recovery for ██████████ from the aforementioned Joint ventures should they have any assets available for attachment. All companies mentioned above were registered by the same legal firm "Momanyi & Company Advocates" and can therefore be traced back to ██████████ Sungudi and Samuel ██████████ through the final signed Articles of Association.

2.2.3 Evidence Class 3 - ██████████ Sungudi Financial Records

These evidence artefacts were obtained from the review of the active directory, email artefacts, file system artefacts, and deleted files or file fragments located in file slack or unallocated space.

During the course of the artefact extractions, the expert identified files in the company's computer that were encrypted. These files were as a matter of course in the investigation, decrypted by the expert and it was subsequently discovered that they related to the personal bank statements of ██████████ Sungudi as well as his personal M-pesa statements, and other financial records.

The expert therefore concluded that in the course of his employment, the CFO has used the company computer for personal use, and had thereafter left the personal files on the company computer. These findings are presented below.

Important: The Hash value for each file has been computed to demonstrate that the expert retained the original integrity of the file as imaged from the source computer. No alterations have been made to the individual files.

EXHIBIT Z

File Name	Barclays_eStatement_Acc_4373_20160523.pdf
File Path	/img_████████PC1107AMFEB212019.dd/vol_vol3/Users/████████/Downloads/Barclays_eStatement_Acc_4373_20160523.pdf
Hash Value	fd514e83343997290e05f833a9713756

Prepared by: George Ndirangu	Page 24 of 38	Date of Report: 22/03/2019
--	---------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

Created time	2016-05-23 16:07:16 EAT
Modified time	2016-05-23 16:07:16 EAT
Accessed time	2016-05-23 16:07:15 EAT
Password Forensic Results	<p>File: Barclays_eStatement_Acc_4373_20160523.pdf Folder: F:\INTERNET FILES\PERSONAL FINANCIALS\BARCLAYS\ MD5: FD514E83343997290E05F833A9713756 Protection: Acrobat 9.0 - Open Password, Permissions Password, AES Encryption, Copying Not Allowed Complexity: Brute-force - Medium File-Open password: [REDACTED] (no brackets) <Copy> (removed) Permissions password: (removed)</p> <p>Unprotected file: Barclays_eStatement_Acc_4373_20160523-unprotected.pdf Folder: F:\INTERNET FILES\PERSONAL FINANCIALS\BARCLAYS\ MD5: 4DFD54F2FC7D888EB505A6FC018F31FD</p>

This table shows information about "Barclays_eStatement_Acc_4373_20160523.pdf" which is a credit card account which has been maxed out. This account demonstrated the motivation part of the fraud, as it is interpreted that the CFO in maxing out his credit card may have been experiencing financial difficulties or living beyond his means.

This conclusion is supported by the findings from the decrypted Credit rating report in [EXHIBIT BB](#).

EXHIBIT AA

File Name	Barclays_eStatement_Acc_4047_20171211 (1).pdf
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Downloads/Barclays_eStatement_Acc_4047_20171211 (1).pdf
Hash Value	0cfbaced8abcd9e6f5281867e6136a2
Created time	2017-12-13 18:16:46 EAT
Modified time	2017-12-13 18:16:46 EAT
Accessed time	2017-12-13 18:16:44 EAT
Password Forensic Results	<p>File: Barclays_eStatement_Acc_4047_20171211.pdf Folder: E:\INTERNET FILES\PERSONAL FINANCIALS\BARCLAYS\ MD5: 0CFBACED8ABCDC9E6F5281867E6136A2 Protection: Acrobat 10.0-11.0 - Open Password, Permissions Password, AES Encryption, Copying Not Allowed Complexity: Brute-force - Slow File-Open password: [REDACTED] (no brackets) <Copy> (removed) Permissions password: (removed)</p> <p>Unprotected file: Barclays_eStatement_Acc_4047_20171211-unprotected.pdf Folder: E:\INTERNET FILES\PERSONAL FINANCIALS\BARCLAYS\ MD5: 4DFD54F2FC7D888EB505A6FC018F31FD</p>

Prepared by: George Ndirangu	Page 25 of 38	Date of Report: 22/03/2019
--	---------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

MD5: 978422A850E1B09DF3DB642D7F87D8A2

This table shows information about "Barclays_eStatement_Acc_4047_20171211 (1).pdf" which is a credit card account which has been maxed out. This account demonstrated the motivation part of the fraud, as it is interpreted that the CFO in maxing out his credit card may have been experiencing financial difficulties or living beyond his means.

This conclusion is supported by the findings from the decrypted Credit rating report in [EXHIBIT BB](#).

EXHIBIT BB

File Name	11579133_2017-05-25-10-28-15.pdf
File Path	/img_____PC1107AMFEB212019.dd/vol_vo13/Users/_____Downloads/11579133_2017-05-25-10-28-15.pdf
Hash Value	0aecc5fa417772a0b6e138d958440438
Created time	2017-05-25 10:46:04 EAT
Modified time	2017-05-25 10:45:53 EAT
Accessed time	2017-05-25 10:45:53 EAT
	Content-Type: application/pdf Creation-Date: 2017-05-25T07:28:15Z X-Parsed-By: org.apache.tika.parser.DefaultParser access_permission:assemble_document: true access_permission:can_modify: true access_permission:can_print: true access_permission:can_print_degraded: true access_permission:extract_content: true access_permission:extract_for_accessibility: true access_permission:fill_in_form: true access_permission:modify_annotations: true created: Thu May 25 10:28:15 EAT 2017 dc:format: application/pdf; version=1.4 dcterms:created: 2017-05-25T07:28:15Z meta:creation-date: 2017-05-25T07:28:15Z pdf:PDFVersion: 1.4 pdf:docinfo:created: 2017-05-25T07:28:15Z pdf:docinfo:creator_tool: wkhtmltopdf 0.13.0-alpha-7b36694 pdf:docinfo:producer: Qt 5.4.1 pdf:docinfo:title: pdf:encrypted: false producer: Qt 5.4.1 xmp:CreatorTool: wkhtmltopdf 0.13.0-alpha-7b36694 xmpTPg:NPages: 6

This table shows information about "11579133_2017-05-25-10-28-15.pdf" which is a Credit rating report from Metropol Credit Rating agency. The credit report shows a high leveraged individual and this may have contributed to his motivation for fraud against his employer.

EXHIBIT CC

File Name	MPESA_Statement_20161018_to_20171018_254721210658.pdf		
Prepared by: George Ndirangu	Page 26 of 38	Date of Report: 22/03/2019	

Parker Randall- EA
Reference Number: 19022019

File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_voi3/Users/[REDACTED]/Downloads/MPESA_Statement_20161018_to_20171018_254721210658.pdf
Hash Value	a532fd88640e1704149dd090da952661
Created time	2017-10-18 11:12:55 EAT
Modified time	2017-10-18 11:12:55 EAT
Accessed time	2017-10-18 11:12:48 EAT
	<p>File: 123543-MPESA_Statement_20161018_to_20171018_254721210658.pdf</p> <p>Folder: D:\CLOUDS\OneDrive\FROM GOOGLE DRIVE\Google Drive\PERSONAL\PRIVATE JOBS\DATA RECOVERY\MPESA</p> <p>MD5: A532FD88640E1704149DD090DA952661</p> <p>Protection: Acrobat 5.0 - Open Password, Encrypted Metadata, Permissions Password, AES Encryption, Printing Not Allowed</p> <p>Complexity: Brute-force - Medium</p> <p>File-Open password: [REDACTED] (no brackets) <Copy> (removed)</p> <p>Permissions password: (removed)</p> <p>Unprotected file: 123543-MPESA_Statement_20161018_to_20171018_254721210658-unprotected2.pdf</p> <p>Folder: D:\CLOUDS\OneDrive\FROM GOOGLE DRIVE\Google Drive\PERSONAL\PRIVATE JOBS\DATA RECOVERY\MPESA</p> <p>MD5: B987FAE553F6523EBEA07A0A826F398C</p>

This table shows information about "MPESA_Statement_20161018_to_20171018_254721210658.pdf" which is the personal M-Pesa statement of [REDACTED] Sungudi and shows his frequent cash deposits of fund amounting to Kshs.3.56 million from unknown sources between October 2016 and October 2017.

The amounts deposited by this individual far exceed the fund that should be accessible to him from his net salary notwithstanding the running loans he has from multiple institutions. This Kshs. 3.56 million would require a deposit of roughly Kshs.290,000 every month for 12 months.

EXHIBIT DD

File Name	[REDACTED]-FOR-MP.jpg
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_voi3/Users/[REDACTED]/Downloads/[REDACTED]-FOR-MP.jpg
Hash Value	e98e479be005a0d7b22f1a11f464ef0b
Created time	2015-08-20 11:59:17 EAT
Modified time	2015-08-20 11:59:16 EAT
Accessed time	2015-08-20 11:59:14 EAT
ISTAT	\$STANDARD_INFORMATION Attribute Values:
Metadata	Flags: Archive Owner ID: 0 Security ID: 651 (S-1-5-21-1825483941-3855372666-613674962-1000) Last User Journal Update Sequence Number: 1072372520 Created: 2015-08-20 11:59:14.054425500 (E. Africa Standard Time) File Modified: 2015-08-20 11:59:16.290540000 (E. Africa Standard Time)

Prepared by: George Ndirangu	Page 27 of 38	Date of Report: 22/03/2019
--	---------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

MFT Modified: 2015-08-20 11:59:17.336591500 (E. Africa Standard Time)
Accessed: 2015-08-20 11:59:14.054425500 (E. Africa Standard Time)

This table shows information about "████████-FOR-MP.jpg", which is a campaign document for █████ Sungudi showing his activities running for political office during his employment period at █████. The document further provides motive for the fraudulent actions against his employer on the basis of requiring funding of such activities.

2.2.4 Evidence Class 4 – Additional enjoinder of █████ Company

These evidence artefacts were obtained from the review of the active directory file fragments located in file slack or unallocated space denoting deleted files from the system that contained key words.

The key words identified by the expert were those that enjoined either █████ Company or its employees to the conduct of the individual under investigation. The following staff members of Charles and Company were identified:

- ∞ Benson Wandurwa
- ∞ Lawrence Ngugi

EXHIBIT EE

File Name	FFF03B42.tmp
File Path	/img/████████PC1107AMFEB212019.dd/vol_vol3/Users/████████/Documents/FFF03B42.tmp
Hash Value	10107c9b78d497233e739f8a11c6546c
Created time	2018-01-05 19:31:55 EAT
Modified time	2014-08-27 15:11:00 EAT
Accessed time	2014-10-07 15:50:10 EAT
ISTAT	Application-Name: Microsoft Excel
Metadata	Author: S████████ Company: Deloitte Content-Type: application/vnd.ms-excel Creation-Date: 2008-06-01T16:47:26Z Last-Author: user Last-Modified: 2014-08-27T12:10:59Z Last-Printed: 2014-08-27T08:29:45Z Last-Save-Date: 2014-08-27T12:10:59Z X-Parsed-By: org.apache.tika.parser.DefaultParser creator: S████████ date: 2014-08-27T12:10:59Z

This table above shows information about a temporary file left in the system when the original file was created and contains some of the content from the missing/deleted file. The file above alludes to a wedding committee in which Benson █████ is seen to pledge funds to █████'s wedding event. A phone number is listed next to his pledge as █████

The document is created by S████████, showing a more than casual acquaintance with the employees of █████ company.

Prepared by: George Ndirangu	Page 28 of 38	Date of Report: 22/03/2019
--	---------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

EXHIBIT FF

File Name	1C79F68C.tmp
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Documents/1C79F68C.tmp
Hash Value	dbdfe3338da3feb302629e7cdaca989
Created time	2018-01-05 19:31:55 EAT
Modified time	2014-08-27 10:51:30 EAT
Accessed time	2014-10-07 15:50:06 EAT
ISTAT	Application-Name: Microsoft Excel
Metadata	Author: S [REDACTED] Company: Deloitte Content-Type: application/vnd.ms-excel Creation-Date: 2008-06-01T16:47:26Z Last-Author: user Last-Modified: 2014-08-27T07:51:29Z Last-Printed: 2014-08-16T12:13:48Z Last-Save-Date: 2014-08-27T07:51:29Z X-Parsed-By: org.apache.tika.parser.DefaultParser creator: S [REDACTED] date: 2014-08-27T07:51:29Z

This table shows information about a temporary files left in the system when the original file was created and contains some of the content from the missing/deleted file. The file above alludes to a wedding committee in which [REDACTED] Ngugi is seen to pledge funds to [REDACTED]' wedding event. A phone number is listed his pledge as [REDACTED]

The document is created by S [REDACTED], showing a more than casual acquaintance with the employees of [REDACTED] company.

EXHIBIT GG

File Name	KENYA YOUTH DELEOPMENT TRUST.doc
File Path	/img_[REDACTED]PC1107AMFEB212019.dd/vol_vol3/Users/[REDACTED]/Documents/KENYA YOUTH DELEOPMENT TRUST.doc
Hash Value	f28302c232ec247c3595cec37ab912ec
Created time	2018-01-05 19:31:55 EAT
Modified time	2013-09-19 14:52:22 EAT
Accessed time	2014-10-07 15:50:11 EAT
ISTAT	Application-Name: Microsoft Office Word
Metadata	Author: user Character Count: 5469 Comments: Company: rocs Content-Type: application/msword Creation-Date: 2013-09-19T11:52:00Z Edit-Time: 60000000 Keywords: Last-Author: user Last-Modified: 2013-09-19T11:52:00Z

Prepared by: George Ndirangu	Page 29 of 38	Date of Report: 22/03/2019
--	---------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

Last-Printed: 2009-06-17T09:36:00Z
Last-Save-Date: 2013-09-19T11:52:00Z
Page-Count: 6
Revision-Number: 2
Template: Normal
Word-Count: 959
X-Parsed-By: org.apache.tika.parser.DefaultParser
comment:
cp:revision: 2
cp:subject:
creator: user
date: 2013-09-19T11:52:00Z

This table shows information about "████████.doc" which is a financial report prepared by Charles and Company as the Auditors, thus linking them as auditors appointed for the █████. From the path indicated in the file name, the communication with this auditors was mainly held with █████ Sungundi.

The creators of the file is designated as 'User'. User is a "default" user account in all computers and can therefore not be attributed to an individual person. The originator of the document can however be inferred from its contents.

EXHIBIT HH

File Name	████ AFS 2017.doc
File Path	/img_████PC1107AMFEB212019.dd/vol_vol3/Users/████/Documents/2017 accounts/████ AFS 2017.doc
Hash Value	0fe49f6b213ee5b1b8543772d655a441
Created time	2018-05-25 15:12:03 EAT
Modified time	2018-05-25 15:01:00 EAT
Accessed time	2018-05-25 15:01:45 EAT
ISTAT Metadata	Application-Name: Microsoft Office Word Author: Roseline Sobayeni Character Count: 18867 Company: Deloitte & Touche Tohmatsu Content-Type: application/msword Creation-Date: 2015-10-15T04:24:00Z Edit-Time: 113400000000 Keywords: Last-Author: S █████ Last-Modified: 2017-09-12T15:56:00Z Last-Printed: 2012-11-30T20:44:00Z Last-Save-Date: 2017-09-12T15:56:00Z Page-Count: 17 Revision-Number: 16 Template: Normal.dotm Word-Count: 3309 X-Parsed-By: org.apache.tika.parser.DefaultParser cp:revision: 16

Prepared by: George Ndirangu	Page 30 of 38	Date of Report: 22/03/2019
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Parker Randall- EA
Reference Number: 19022019

This table shows information about "██████ AFS 2017.doc" which are the audited financial statements of Onmgoza showing Charles and Co as the Auditing Firm engaged to perform the audits. While the document template shows Deloitte and Touche, the existence of the Audit fee note in Exhibit M, and the relationship between S█████, █████ Sungudi, Benson Wandurwa and Lawrence Ngugi above, indicate that █████ Co. was knowingly involved in this audit, through its consultant Mr. Samuel █████.

3 Summary of conclusions reached

3.1.1 Expert Opinion regarding findings

In the opinion of the expert, █████ Sungudi and the Auditor Samuel █████ were involved and complicit, respectively in the embezzlement of funds from the █████ over the period under review of 2017-2018.

These fund are likely to have been channelled through the M-Pesa account of █████ Sungudi for personal use, but this is left to the financial experts to clarify.

Date: April 3, 2019

Signature:

Signature: _____

(signature of expert witness)
by)

(signature witnessed

Prepared by: George Ndirangu	Page 31 of 38	Date of Report: 22/03/2019
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4 APPENDICES

The below appendices are presented as a sample for the purpose of understanding the report and do not in any way substitute the Final Artefact exhibits obtained from the Digital Forensic examination.

Table 1: Sample of Payslip Prepared by [REDACTED] Sungudi with Statutory Deductions

A	Basic	245,995
R	Overtime/other	0
N	Pension allow	31,829
I	Cash pay	277,824
N	Pension & NSSF	32,909
G	Pension Relief	20,000
S	Taxable pay	225,995
P	Tax charged	63,487
A	f/benefits tax-loan	0
Y	Sub-total kes	63,487
Housing 15%	0	
E	Chargeable pay	225,995
Total tax charged	63,487	
Personal relief	1,280	
D	Insurance Relief	4,591
D	Tax deducted	57,616
E	SACCO	6,000
D	N.S.S.F	1,080
U	N.H.I.F	1700
C	NCC/HELB	0
T	Advance.fax tel	0
I	Pension (Employee)	12,300
O	Pension - Personal	0
N	Total deductions	78,696
PAY DUE	167,299	
Pension EMPLOYER	19,530	

Parker Randall- EA
Reference Number: 19022019

Table 2: Sample of Joint Ventures between the CFO and the Auditor

 team profiles.doc	 nance docx
Demonstrated lack of Independence by the Auditor in his engagement by the CFO to audit [REDACTED] / [REDACTED]	

Table 3: Extract of Samuel [REDACTED] using [REDACTED] Co (CPA,K) to issue and Audit Report


<i>Certified Public Accountants (K)</i>
<i>P.O Box 1802 – 00100 GPO Nairobi, Kenya.</i>

<i>[REDACTED] 1st Floor Murang'a Road, Off Moi Avenue</i>
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF [REDACTED]
We have audited the accompanying financial statements of [REDACTED] set out on pages 6 to 15 which comprise the statement of financial position as at 30 June 2017, statement of comprehensive income, statement of changes in funds and statement of cash flows for the period then ended, and a summary of significant accounting policies and other explanatory notes. The financial statements have been prepared by the Secretariat in accordance with the accounting policies set out in note 1.
4.1.1.1.1 The Directors' Responsibility for the Financial Statements The directors are responsible for the preparation and fair presentation of these financial statements in accordance with the accounting policies set out in note 1 and for such internal controls as the directors determines are necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.
4.1.1.1.2 Auditors' Responsibility

Prepared by: George Ndirangu	Page 33 of 38	Date of Report: 22/03/2019
--	---------------	--------------------------------------

Parker Randall- EA
Reference Number: 19022019

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we considered the internal controls relevant to the organisation's preparation and fair presentation of the financial statements in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the organisation's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

4.1.1.3 Opinion

In our opinion the accompanying financial statements give a true and fair view of the financial position of [REDACTED] [REDACTED] as at 30 June 2016 and of its financial performance and its cash flows for the year then ended in accordance with the accounting policies set out in note 1 to the financial statements.

This report is intended solely for the information of [REDACTED], and its partners and should not be distributed to or used by other parties. However, upon release by [REDACTED] and its partners this report is a matter of public record and its distribution is not limited.

[REDACTED]
Certified Public Accountants (Kenya)

2017

Nairobi

Prepared by: George Ndirangu	Page 34 of 38	Date of Report: 22/03/2019
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Parker Randall- EA
Reference Number: 19022019

Table 4: Engagement Letter from Samuel [REDACTED] with a different Audit Firm: Geoffrey Gitau & Co

[REDACTED]

Quality Centre South & Shopping Centre
Ground Floor
P.O. Box 6516-00200 Nairobi-Kenya
Fax: +254 71 3455010
Email: gitau@geoffreyauditors.co.ke

11th February, 2014

The Directors:

[REDACTED]

Dear Sir,

RE: ENGAGEMENT LETTER FOR AUDIT SERVICES AS FROM 1ST JANUARY, 2013

1. You have appointed us to audit the books and records of accounts, to prepare balance sheet and the related statements of income and cash flows as of 31st December, 2013. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be made with the objective of our expressing an opinion on the financial statements.

2. We will conduct our audit in accordance with International Standards on Auditing. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

3. Because of the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered. In addition to our report on the financial statements, we expect to provide you with a separate letter concerning any material weaknesses in accounting and internal control systems which come to our notice.

4. We remind you that the responsibility for the preparation of financial statements including adequate disclosure is that of the management of [REDACTED] Development [REDACTED]. This includes the maintenance of adequate accounting records and internal controls, the selection and application of accounting policies, and the safeguarding of the assets of the organization. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Prepared by: George Ndirangu	Page 35 of 38	Date of Report: 22/03/2019
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Parker Randall- EA
Reference Number: 19022019

Table 5: Credit Report for [REDACTED] Sungudi showing his net liability position and possible motive for the fraud

METROPOL

Customer Credit Report

Identity No: 11579133 | 1035-FBFPPBYIZE1B0DH1

Requested By: Evans_Sungudi | Requesting Organization: Metropol Credit Reference Bureau | Report Date: 2017-05-25 | Reference Number: #REF_1035-FBFPPBYIZE1B0DH1

Metro-Score PPIc

721 **M1**

Identity Document:	Date of Birth:	Gender:	Nationality:	Marital Status:
Matriculation No: 11579133	13/01/1973	Male	Kenyan	MARRIED
Phone Number(s): 254072223005	Website:	Email Address: evansungudi@yahoo.com		

Address	Postal Address:	Postal Code:	Town:	Country:
KU BOX 4718	200	NAIROBI	Kenya	KENYA
Physical Address: PO BOX 4718	Plot Number:	NAIROBI	Kenya	KENYA
Postal address: PO BOX 4718	200	NAIROBI	Kenya	KENYA
Physical Address: Kenya.	Plot Number:	Town	Country	Kenya

Key

- Latest Record
- Previous / Other Record
- Verified Detail

Prepared by: George Ndirangu	Page 36 of 38	Date of Report: 22/03/2019
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Parker Randall- EA
Reference Number: 19022019

Table 6: Decrypted Extract of [REDACTED] Sungudi M-Pesa statement showing unusual level of Deposits for 12 months

M-PESA STATEMENT		
Customer Name:	[REDACTED]	[REDACTED]
Mobile Number:	[REDACTED]	[REDACTED]
Email Address:		
Date of Statement:	18 Oct 2017	
Statement Period:	18 Oct 2016 - 10 Oct 2017	
SUMMARY		
TRANSACTION TYPE	PAID IN	PAID OUT
SEND MONEY	0.00	3,857,494.00
RECEIVED MONEY	312,737.00	0.00
AGENT DEPOSIT	3,536,000.00	0.00
AGENT WITHDRAWAL	0.00	143,391.00
IPANA M-PESA (FAYRILL)	0.00	700,191.00
LHAKA M-PESA (BUY GOODS)	0.00	180,395.00
OTHERS	317,500.00	190,310.00
TOTAL	3,826,517.00	4,844,079.55

Prepared by: George Ndirangu	Page 37 of 38	Date of Report: 22/03/2019
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