

BRIEF REPORT ON THE AUDITORS' VISIT BETWEEN THE 8TH AND 12TH FEBRUARY 2007

DAY 1: THURSDAY THE 8TH FEB 07

We met the auditors at Migori airstrip at about 1 p.m. and brought them to Maranatha where they had lunch. We met at 3 p.m. for the first meeting where we did introductions plus the following:

- Gave them a brief history of MFA by the General Overseer.
- Explained the organizational structure of MFA as enshrined in the constitution
- Gave them an overview of the SIDA-funded programs
- Explained to them the leadership and management hierarchy of MFA.

The auditors also raised questions on the following:

- MFA policy on HIV and AIDS
- MFA policy on Management
- MFA policy on procurement
- MFA policy on finance
- MFA position on homosexuality

After discussions on the above issues we worked out a work plan for the next day. It was agreed that we would divide ourselves into two teams: one going to the field coordinated by Stefan and the one remaining in the office coordinated by Johann.

We discussed security and health issues and parted ways at about five to work on the same. We agreed that these had to be organized, if not already done, for they made us aware that we were dealing with VIPs from the government of Sweden. So we did the best we could within the circumstances to make sure our guests were cared for: brought a consultant doctor to re-assure them and worked out some elaborate security arrangements.

DAY 2: FRIDAY 9TH FEBRUARY 2007.

The auditors' driver went back to Kisii to look into the welfare of his colleague who had been involved in accident and so we had no car for field work. We, therefore, had to hire another car for the field trips that day because their car did not return in time as expected. Since Stefan specified that the vehicle we hire needed to be 4-wheel drive and air-conditioned, it took us quite long to find because these kinds of vehicles are not available for hire in Migori; we usually only have small saloon and station wagon cars available for hire as taxis. In fact we had to call a bishop who owned such a car for his private use and who at the time was out of town to allow us use of his car for a few hours. So by the time we got it, it was past midday and that is when we left for the first roofed school and water spring: Lwala Primary School and Komolo Spring respectively. We had, therefore, to

speed up somewhat to beat the hours and get some meaningful work done. By the time we were through with these first two sites it was well past 2 o'clock.

We left for Giribe Primary School, towards the direction of Lake Victoria. Once done with it, we set out for Kuria district through Sirare to visit the roofed schools and protected springs there. We reached Sirare at about 3.30 p.m. and the rains were just almost falling. So our overseer who awaited us to offer guidance to the schools and springs informed us that it had already got too late to proceed as earlier scheduled because the sites were far away and the roads would be impassable and the streams difficult to cross because of flooding whenever it rained; so we had to plan afresh for the next day. So we had late lunch at Sirare Border Point Hotel then returned to Migori having agreed that we would see the springs and schools in Kuria the next day, Saturday.

In the evening one of the auditors' vehicles got back to Migori.

DAY 3: SATURDAY 10TH FEBRUARY 2007

We left Migori in the morning at around 9 o'clock in the auditors' car and picked up the overseer who was to guide us to some of the schools and springs. We also managed to get the water technician who had done the springs accompanying us on this trip. We were, therefore, a team of six: Stefan, the driver, Rev. Isaac, Rev. Mwita, Samson Sarara (water technician) and I (Richard).

Meanwhile, the other two auditors, Johan and his colleague plus Caroline remained in the office to work on things relating to accounts stuff.

We went to Kokeharaka Sec. School where we also met the Local MP, Hon. Dr. Wilfred Machage who had visited the school to inspect a project that had been funded by Constituency Development Fund (CDF). The MP appreciated the great work that Maranatha had done among the Kuria community and within the district. We introduced Mr. Stefan to him as an auditor from Sweden following up on the expenditures of Swedish funds.

Thereafter we proceeded to see two springs but only managed to access one at Gwitembe because of bad road and changing weather conditions: the rains were advancing fast and we feared that we would be stuck in the mud and the risk of being stranded too far away with our VIP guests scared us. So we packed the car and walked up to a spring that was not very far away from the road; then we retreated back to the car fast to avoid the heavy rains that were quickly approaching.

We dropped off our two colleagues and drove back to Migori; it was evening by the time we got back to the mission station.

DAY 4: SUNDAY THE 11TH FEBRUARY 2007

The MFA team rested for the day to attend church services in respective places. The auditors did business partly in their guest room and partly in the office. One of the auditors briefly visited Migori church during church service but did not enter into the church hall; he seemingly preferred watching the goings-on by the doorway.

I came to the office after church at about 2 o'clock just to enquire on the general welfare of the guests. I found them a little disturbed and they raised two issues with me:

1. Missing purchase receipt for a motorbike that had been used by water technician in a previous program. The receipt had got lost. I explained the circumstance of loss and requested them to wait for my colleague who was in charge of the books of accounts to come and produce the police abstract confirming the loss and reporting of the same to police. This was done the next day, Monday.
2. That the schools we had, so far, gone to visit were not exactly the ones roofed during the specific programs they were interested in. On scrutinizing the lists of the schools I realized that it was true, apologized and asked if we could spare a little time the following day to go to the "right" schools, to which they said "yes". Stefan said we could go to 2 or 3 schools the following day depending on how much time we would have then.

What prompted this mix-up was the fact that at the preliminary discussion the auditors had been interested in all the programs that we had been involved in that had the roofing and spring protection components. So we gave an overview of the three programs that we had implemented, which the auditors found quite closely related; of course, this was because the programs had similar aims and were continuations of one another. The auditors even posed questions on other programs like the OD and Women Capacity buildings programs which had been outside our scope of implementation as staff. We felt free, however, to discuss even these to the extent that we could, even though we did not participate hands-on in their implementation. However, since it was the same Maranatha that implemented them and in one way or another we got indirectly involved as staff in the process of everything, we had the courage to make comments. We thought it was in order because these programs were implemented, either wholly, or in part, during the times we were also serving as staff in different programs but within the same organization and premises.

So as it were, we quite "innocently" did a selection of schools and springs to be visited basing our selection only on distance, ease of access and convenience, considering the scope of our discussion during our brief the previous day and the motor vehicle problem that was occasioned by the accident in Kisii and which now caused pressure of time as I have explained in the foregoing. In fact, it is upon learning of the difficulty with the transport that we then sat and came up

with a fresh list of schools, which according to us would be close enough, easy to access and convenient in terms of their location. So it is rather disturbing to learn that the auditors had the impression that we were intentionally misleading them to cover up things. We had nothing to cover up! The roofed schools existed and still exist and the protected springs existed and still exist. As I have explained elsewhere in this report, the auditors had agreed to make wrongs right by being taken to the “right” schools, but later said they were constrained of time, because they had been instructed by Stockholm to urgently terminate their business in Kenya and fly back to Sweden.

DAY 5: MONDAY 12TH FEBRUARY 2007

We met with the auditors in the office at 8 a.m. and went through the last bit of the documentation of the programs.

They also met and interviewed some of the contractors who had been involved in the roofing of the schools and protection of the springs.

Thereafter, the auditors informed us that they had been informed via telephone from Sweden that that their business in Kenya was suspended/terminated forthwith. They said they were so upset by that call but they had no option but to oblige. They said they would not even the other organizations in Western Kenya as originally scheduled; rather they had to drive straight back to Nairobi and take their flights back to Sweden urgently. They said they had no idea whether or not they would come back later to finish their assignment.

As a result of the above reasons, they said that they had no time even to see the additional roofed schools we had previously agreed to visit. We had to cooperate with them and release them. They left at around eleven after exchanges of appreciation from both parties and a word of prayer from one of the MFA leaders who were then present.

CONCLUSION

It is important to note that we generally related well with the auditors during their stay here and gave them all the cooperation they needed to succeed in their assignment.

It is, however, very disturbing to realize that they lied to us after all that hospitality and courtesy. It is at its best “a slap on the face” for our all our efforts to cooperate and support them to serve us.

It is even more shocking to hear that the auditors allege they were **threatened** and that is why they had to lie about their next destination. To the best of our knowledge, this is another lie. However, incase this is true, we would request a disclosure of the alleged source of threat as a show of goodwill. Otherwise, this would amount to malice against Maranatha Faith Assemblies as an organization. It would mean that the auditors did not mean well for MFA.