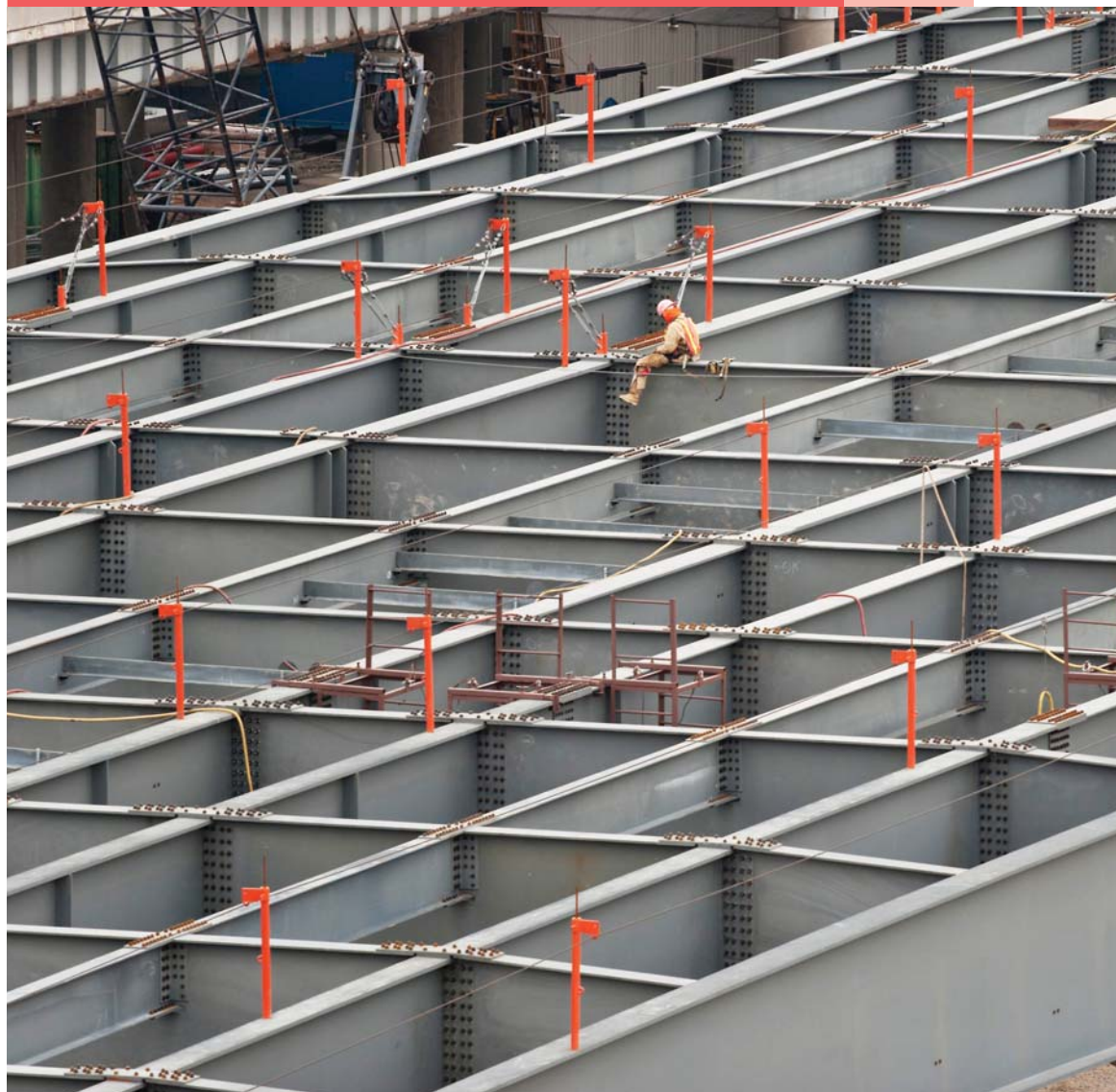


Public Sector Insight

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Foreword

A note from the Public Sector Leader



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Welcome to another edition of Public Sector Insight!

Kenya's new constitution has invited citizens to comment about what is affecting them. I see a higher level of openness coming around the corner—no longer is it the preserve of government to implement programmes without inviting public comment. Now, the people want to be involved right from the word 'go'.

Kenya is not alone in experiencing this higher level of participative government. Many economies in the world are experiencing problems and citizens are the ones to suffer. Think about the political unrest in the Middle East and North Africa, or the debt crisis in Western Europe, or the mortgage finance crisis in America. We're learning that it's very important to seek the views of people and Kenya is no different from anywhere else in that regard.

This represents a step-change in the way the people perceive value in government. In this issue of Public Sector Insight, we explore this concept of value through a number of different perspectives.

We look at the role of finance in the public sector, which needs to move from being just a reporting function to offering real insight and being a strategic business partner assisting managers to make decisions. Jeff Aludo is candid about the challenges that public sector finance functions face in achieving this balancing act.

One of the ways that finance functions can provide more value and insight is through the effective deployment of technology. As a tool for improving public sector services, technology can transform the way that we interact with government and provide a catalyst for real change, argues Mohamed Karama.

Value can be measured and evaluated, improving accountability. Wilson Kaikai and Titus Wanjala write that a structured and comprehensive Monitoring and Evaluation system is needed for development partners and the government officers so as to demonstrate the impact of the spending on the projects.

High-level board members in both the public and the private sector are experiencing heightened expectations, says Nancy Onyango. If and when boards have been appointed by the government, they need to be accountable and effective.

Part of the value delivered by the public sector is through Non Governmental Organisations and other not for profit organisations. But anyone participating in public life should be aware of tax laws and regulations, and not assume automatic exemption. Good advice in this area is essential, argues Maryam Kombo.

The new dispensation is clear about diversity so that men and women of different backgrounds are considered fairly. This is not just a Kenyan issue, this is a global priority. Wairimu Njage is clear about the challenges of putting diversity to work in the public sector.

Taken altogether, this edition shows that a commitment to delivering value in the public sector is aligned to Kenya's new Constitution and the heightened public participation in government precipitated by it.

I hope that you enjoy reading this edition and as always, we welcome your comments and suggestions.

Raising finance's game raises value in the public sector



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Growing up, I thought I'd never utter the words that my parents repeated over and over again: "If you were as old as I am, you'd remember the days when the newspapers were filled with more good than bad news".

Now I, too, vividly remember news reporters shedding a tear when they reported rare stories of starving children or poor access to basic services. Today, the news is filled with stories of diminishing value among public sector services and a lack of fiscal accountability takes centre stage. Like my parents' generation, we reminisce about the good old days.

Around the world, budget deficits raise the stakes for public expenditure. Specifically, finance functions in the public sector face unprecedented pressure to evolve from being sole transaction processors to focus on compliance, control and insight roles. A recent PwC benchmarking survey shows that few of our local public sector finance functions have mastered this balancing act, however.

The survey, called *The perfect balance*, explored a range of issues related to the role of finance functions. Overall, finance needs to run efficiently, demonstrate value for money, establish and maintain effective controls in order to manage risk and deliver real insight.

Balancing these demands to deliver optimal value to the public is a fundamental challenge facing finance teams today. Achieving the perfect balance will ensure that a public sector

finance team can handle the financial challenges in an uncertain economy and that the right people and systems add value.

The main challenges to achieving the perfect balance are managing change, a rising number of efficiencies and balancing the budget, according to survey respondents. The immense fiscal challenges of a devolved government together with related public sector spending challenges will raise the stakes. Partnering with the private sector will be crucial to tap into applicable resources. Similar sentiments were shared by the Finance Minister in his budget speech of June 2011 when he said, "Given the limited financial and public resources, we must rely on the private sector to meet the resource requirements".

Previous reports by the Auditor General and Financial Management reviews have all pinpointed the centrality of finance functions to the delivery of world class public services. Finance must rise to the occasion.



The public is demanding higher standards of efficiency from public institutions, which will benefit from more efficient processes and a finance team providing better value for money. Understandably, a higher standard of operational efficiency puts more pressure on finance departments, which are increasingly tasked with generating insight for public management. So what can finance functions do to meet these expectations?

Our survey found that top-performing finance functions work across their whole organisations to deliver enduring improvements in performance. Top performers make efficient investments in technology, skills and people to improve business analysis and forecasting. Even during unstable times, government efficiency is not just about balancing budgets, it's about restructuring and leveraging budgets into meaningful change—for the public.

One way that government is changing is by developing an ICT shared services framework that centralises government processes to take advantage of potentially lower costs achieved through technology and consolidation. Among public sector clients surveyed (about 20% of the total survey population)

more than 50% have consolidated some element of their transaction processing into a single dedicated location or Shared Service Centre. This is a good start but many also underestimated the effort required to implement and manage shared service operations, the experience required and the necessity of fully implementing simplification and standardisation processes.

Comparing public sector and private sector responses, we found that public sector institutions may not prioritise external best practices. Given the scale of ongoing financial challenges facing the public sector, there may be more value in seeking best practices—both within other public sector finance functions as well as in the private sector—than is generally acknowledged.

The good news is that there is a lot that finance functions can do to improve. Clear, unambiguous reporting policies, automated processes and linking insightful analysis to finance staff performance appraisals are just a few examples.

Our view is that the best run organisations are those that are constantly striving to learn and improve. Benchmarking finance function performance is a good way to assess the challenges and opportunities for improving the efficiency of our public sector.

Even during unstable times, government efficiency is not just about balancing budgets, it's about restructuring and leveraging budgets into meaningful change—for the public

A step-change in technology transformation



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Surveys, anecdotal evidence and our experience in-market all tell us the same thing: governments and companies in Africa are investing massively in technology to facilitate growth.

We know from our annual CEO Survey that technology is on the minds of Africa's business and government leaders. In Kenya, over 80% of CEOs invested in ICT last year to reduce costs, improve operational efficiency, support growth initiatives and leverage emerging innovations like mobile devices and social media.

In the coming years, Kenya's ICT spending is expected to grow from US\$ 860 million in 2011 to US\$ 1.5 billion by 2015, a 74% increase. The telecommunications sector is the largest spender in Kenya on ICT followed by government, according to a recent study by IDC, a technology consultancy.

The challenge facing governments as they invest in technology is to measure an investment's effective return, particularly as it relates to improving service delivery. The ongoing global economic downturn puts additional pressure on governments, which can ill afford to make mistakes with capital intensive transformation projects.

In Kenya, the spotlight is even brighter because we have limited resources, the numbers of transformation projects are

few, the donor communities are heavily engaged and intense media scrutiny means that failure is not an option.

Still, it's important to remember that we are the largest group of benefactors of this intense scrutiny. Technology, appropriately implemented, will lead to a more transparent, accountable and responsive government.

As affordability and access to technology continue to improve, the socio-economic divide between rich and poor will contract. A student in a rural, underdeveloped town can have the same access to educational resources as another student, halfway around the world and located in a city of 10 million people, if they both have access to the internet, online books and Skype, for example.

They could even talk to each other about the same book, as many do—at a fraction of current communication costs.

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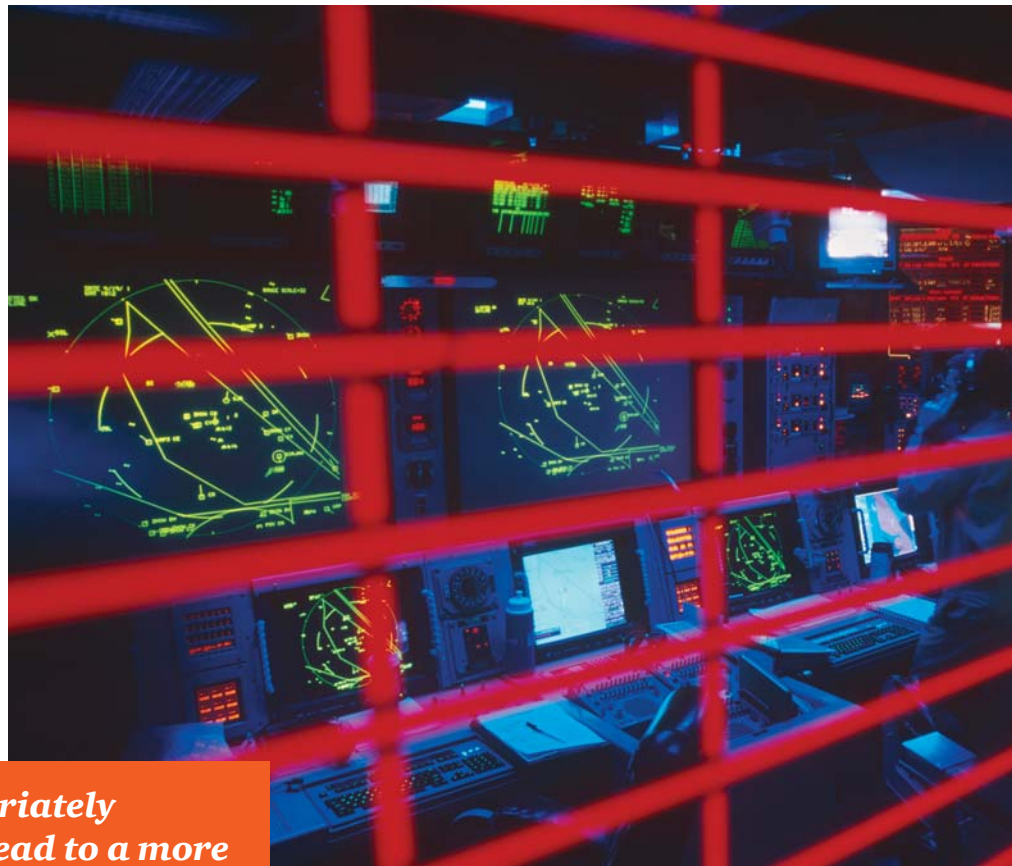
This is happening right now on a small scale. Technology is a catalyst for change and will continue to transform our education system (via e-learning), the deployment of healthcare (tele-medicine), how we transact business (M-Pesa), how we communicate (Facebook) and how we vote (e-voting in 2012), etc.

Investments in technology are happening not just in Kenya, but all around us. According to BiztechAfrica, an organisation that monitors technology news, businesses in Africa were expected to spend USD 25 billion on technology in 2011. Annual spending on ICT in Africa is expected to grow 15%, three times higher than the global average.

Like many of our clients, we see significant potential in transformations affecting enterprise architecture, cloud computing, data-centres, mobility solutions and application development. Other opportunities include ERP implementations, business systems integration, ICT strategy, ICT procurement and security assurance.

At PwC, we are investing in skills and solutions which will bring more of these services closer to home. Rather than looking far afield for expertise in these areas, we can help businesses and governments to resource them locally—from a provider with in-market experience.

Only a full range of technology services—from strategy, integration and project management all the way through to operations—will help organisations to fully capitalise on the technology resources available to them.



Technology, appropriately implemented, will lead to a more transparent, accountable and responsive government

The public sector calls for professional monitoring and evaluation services



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The need to quantify programme outcomes and impact continues to position Monitoring and Evaluation (M&E) as an integral function within Kenya's development agenda. The significance of M&E is founded on its unique deliverables like project accountability, demonstration of performance, lessons learned and risk management.

An analysis of our development journey shows that various factors have hindered or slowed much-needed gains within the public sector, irrespective of the limited funding for development projects.

The 2008 onset of the global financial crisis led to development partners (DPs) adopting severe measures to decrease the allocation of aid. Even so, accountability and results remain the strongest imperative for implementing entities. DPs have positioned M&E as a core function to provide evidence of the effectiveness, efficiency, relevance, impact and sustainability of projects.

International, collective efforts like the Millennium Development Goals (MDGs) and the Paris Declaration for Aid Effectiveness of 2005 are aimed at consolidating development actors and resources towards a harmonised response to address a diverse array of development issues. DPs, Non-Governmental Organisations (NGOs) and government technical ministries are all in pursuit of the MDGs.

We have seen a general increase in funding streams for development projects and programs seeking to deliver on the MDGs. However, measuring the funding streams by various actors to achieve the MDGs remains a challenge.

A structured and comprehensive M&E framework and system is needed for development partners to demonstrate their contribution to achieving the MDGs at the national level. However, this requires government stewardship and partners' support in developing

sector-based M&E frameworks, with communally agreed upon indicators and other elements requisite for a functional system. This will guide partners and implementing organisations to seek common objectives within a harmonised platform.

In other words, all the sectors in the country require national M&E frameworks and institutional establishments to enable them collect, collate, analyse and report on achievement of various MDGs.

Meanwhile, the Paris Declaration on Aid Effectiveness has increased the demand for accountability for development aid, demonstration of results, definition of standards of performance and coordinated monitoring and control of progress indicators. Development partners across the divide will require professional M&E services to fulfil the Paris Declaration standards and also to accelerate development gains.

From our experience in the public sector in various African countries, we have gained expertise, learnt lessons and varying approaches by which M&E professional services can add value to the development agenda. There is a scarcity of M&E expertise partly due to limited training opportunities. In many projects that we have monitored and

There is a scarcity of M&E expertise partly due to limited training opportunities. In many projects that we have monitored and evaluated, there is a limited budget allocation for M&E

evaluated, there is a limited budget allocation for M&E. Another critical challenge is the lack of internationally standardised or harmonised M&E protocols, which means that various partners and actors prefer one system to another. Effective M&E requires continuous research, training and sharing of best practice.

Similarly in the private sector, project risks remain a concern. A visible shortcoming among many projects is that risks will be identified at the design stage. However, our experience shows that no mitigation measures will be put in place to safeguard against the expected risks, which were actually identified during the project inception phase.

It is against this backdrop that M&E practitioners have introduced an elaborate risk management approach throughout the project cycle. In this new approach, projects are required to prepare a risk management plan, a risk register and periodic risk management reports. Risk management is now an integral element of M&E.

In Kenya, various developments in the public sector call for professional M&E services. First, we continue to witness a slow but deliberate shift towards sector wide approaches to aid the implementation of development projects. The health sector is leading this initiative, where development partners are working towards creating a pool of funds to implement agreed upon interventions by Government and other Civil Society Organisations. Professional M&E services are needed to monitor and control the implementation of joint programmes of work and funding.

Second, implementation of Kenya's new Constitution is a domain calling for professional M&E services. There will be a need to develop a comprehensive M&E system which not only tracks but effectively controls the devolution of services and resources.

Professionals are required to develop models and provide solutions for existing and emerging M&E challenges in various sectors of the economy. For instance, in the health sector, stakeholders are grappling with the issue of a robust electronic medical records system at the county and national level that will facilitate implementation of an efficient referral system.

Third, the Public Private Partnerships (PPPs) model for development is gaining ground within the public sector. The Kenya Treasury is providing stewardship on this subject matter and has delivered procurement guidelines for PPPs although the M&E guidelines for PPP programme have yet to be developed.

Fourth, for the foreseeable future, climate change remains a priority on the development agenda. However for public sector practitioners, the focus is on how to alleviate further destruction to fragile livelihoods and habitats in Kenya and Africa as a whole.

Professional M&E services can no longer be wished away or given a back seat on the development agenda. We need a robust working strategy where M&E is a key part of development programmes and projects.



Board effectiveness: What to do when things go wrong



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Board members in both the public and private sectors are finding that more is expected of them than ever before. Scrutiny of their actions, challenges to their decisions and explanations sought are all increasing.

When organisations are successful, directors are rewarded monetarily, recognised and recommended to other boards. But Boards also take the brunt of the backlash when things go wrong.

Make no mistake: things have always gone wrong in organisations, public and private alike. But our society is becoming more litigious as stakeholders become more powerful, and the level of accountability and transparency that they demand is rising.

What has also changed is the reaction that one can expect when things go wrong. The public sector faced a number of crises last year like the Kenya Pipeline explosion and fire in Sinai slum, demolitions near government land in Nairobi and the loss of free primary education programme funds. Compare the reactions to these crises to what we might have seen 15 years ago, and it suddenly seems very naive to pretend like nothing has changed.

And yet many board members would prefer to bury their heads in the sand until a crisis blows over. Others drift along thinking that nothing will go wrong in the first place. Being unprepared, as both responses would indicate, creates a defensive mindset and cedes control of the message to another party—very often, an unsympathetic one!

So what should you do when things go wrong and you are a member of a board?

First of all, the board is collectively responsible for any decisions they have reached so don't abdicate, point fingers or fire the first shot in a blame game. This only makes the board seem disjointed and raises questions about you as an individual member.

While different members often represent interests, board decisions are legally binding to all members so taking board wrangles to the press for example, or aligning oneself with a specific group of shareholders, doesn't abdicate one from responsibility. Board members may not always agree among themselves, but they will be judged on the outcome of their collective decisions.

Second, ask for details. This is your right as a board member irrespective of whether the issue had been delegated to a committee or to specific members. If necessary, seek specialist input for complex matters.

Legal, technical, forensic and PR advisors will come in handy. If you are well informed, you are more likely to persuade others that you made the reasonable and supportable decisions based on the known facts at the time. Each situation is different so don't make assumptions. Refer to your specific regulations, and ensure procedures are followed.

Third, consider notifying your stakeholders. Is your parent Ministry adequately informed and aligned? Do your regulators concur with your plan of action? If you conduct investigations, make sure that they are scoped accurately and that the outcome adequately addresses your own and other shareholders needs. Recognise that management still has a responsibility to continue operations and monitor the impact of the situation.

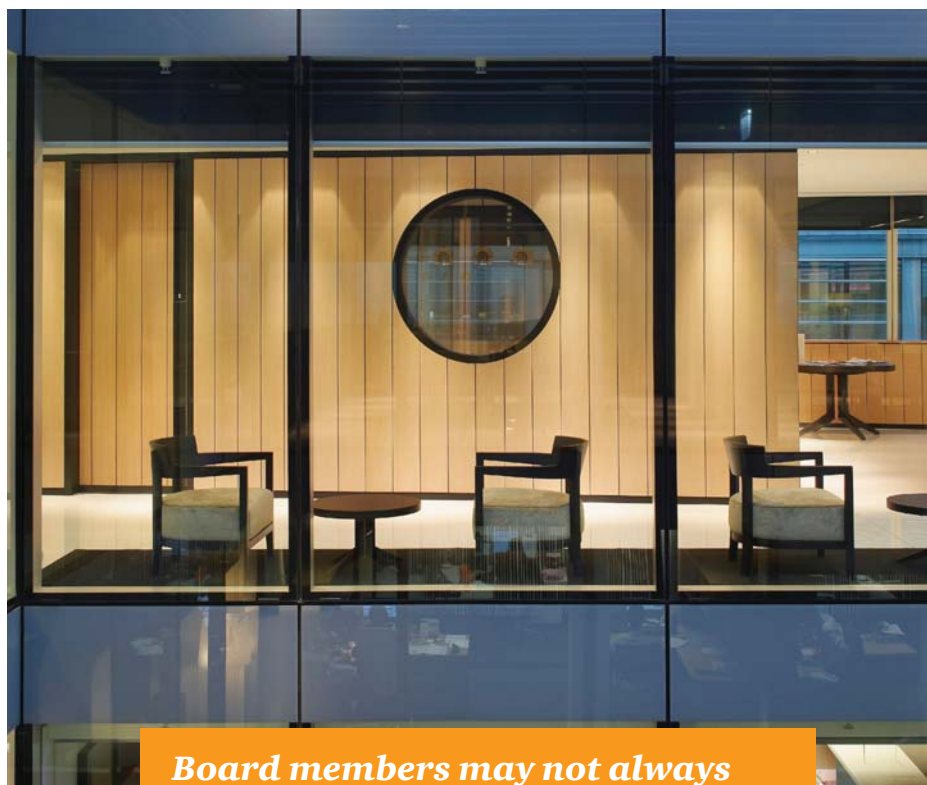
Finally, keep an accurate audit trail. Ensure that you preserve any underlying records, even if they reflect negatively on your organisation or the situation. When boards have chosen to hide information, the consequences of deception were far worse for both the individuals implicated and boards as a whole.

This is not to say that boards should react impulsively to a crisis. Don't rush to make pronouncements and avoid washing your dirty linen in public. Impulsive communications often form part of subsequent attacks and litigation. Urgent demands on accounting officers can result in incorrect or erroneous information being disseminated, making the situation worse.

Balance caution with the need to act quickly and carefully manage internal and external communications.

After the crisis, review actions taken and consider lessons learned. With hindsight, determine what could have been done differently and adapt your crisis communications strategy and risk management programme accordingly, so that you are better prepared if another crisis occurs.

If there's one thing we've learned over the last several years, crises are not going away any time soon.



Board members may not always agree among themselves, but they will be judged on the outcome of their collective decisions

NGOs and not for profit organisations: Why tax matters...



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Undoubtedly, Non Governmental Organisations (NGOs) and other not for profit organisations play an important role in Kenya's development. Largely charitable in nature, these organisations relieve the government of some of its public and social responsibilities. They are also instrumental in the delivery of the Vision 2030 and the Millennium Development Goals (MDGs).

Due to their charitable role, there is an assumption that these organisations are immune from tax in Kenya. Unfortunately, this is not always true.

That said, there are various channels available under Kenyan tax legislations for these organisations to obtain tax exemptions—ensuring that funds are channelled towards their core functions while being tax compliant.

Understanding the extent and limitations of these tax exemptions is immensely valuable. A tax savings of 16% or 30% could free up much-needed funds for additional charitable works. But the punitive costs of tax non compliance could result in a further loss of revenue for a well-meaning organisation.

Knowledge of the Kenyan tax environment is of utmost importance to ensure compliance with the tax laws and regulations. This is now even more imperative following the passage of the new Constitution which has enhanced the need for accountability and transparency in relation to tax obligations. As a result, the Kenya Revenue Authority (KRA) is more aggressive in revenue collection and charitable organisations have no immunity from KRA audits.

Changes in the Value Added Tax (VAT) law has seen tax exemptions granted to charitable organisations withdrawn over time. In 2007 for example, the Minister for Finance removed the zero rating of supplies made to charitable organisations.

These organisations are therefore required to account for VAT through their respective line ministries on the basis that the supplies purchased and imported will benefit the poor and the needy. In addition, charitable organisations who supply taxable supplies such as restaurant services and guest houses are required to account for VAT at 16%.

NGOs and not for profit organizations are required to comply with all taxes including VAT, Pay as You Earn (PAYE), Income Tax, Withholding Tax (WHT) and Customs Duties. The Kenyan VAT law requires NGOs and not for profit organisations which are not registered for VAT to account for VAT on services that they import into Kenya. The proposed 2011 Draft VAT Bill will give an opportunity for these organisations to lobby the Government to mitigate the adverse effects that they may experience as a result of some of these tax obligations.

Meanwhile, global economic changes have brought various challenges for NGOs and not for profit organisations with donor agencies demanding better accountability of funds. Underpinning all of these issues is corporate governance, at the very heart of tax compliance.

NGOs and not for profit organisations need to maintain proper documentation and follow procedures to make sure that they have been exempted from various taxes. The need for a tax review of past operations cannot be over emphasised to protect the value and goodwill that these organisations have built over the years.

It is therefore of great value to NGOs and not for profit organisations to understand the Kenyan tax legislation regime. A tax compliance review carried out now may in turn help them to avoid unexpected and unintended charges of tax, penalties and interest. Such tax penalties and interest are not currently budgeted for by these organisations and avoiding them will protect the funds received for the institutions' core charitable objectives.

Creating competitive advantage through cultural dexterity



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The demographic makeup of our cities is changing rapidly. More and more young people, in particular, representing a wider variety of tribes, geographies and religions are moving to urban areas. Living and working together presents challenges to both individuals and organisations—including public sector organisations.

Our challenge is to put diversity to work, particularly in light of ongoing attempts by the Kenyan government to implement a two-thirds gender rule impacting the ethnic balance—in line with the new Constitution and the Bill of Rights.

Our goal should be to create an integrated organisation functioning at a high level that draws upon our collective strengths and experiences.

Many organisations think of diversity in terms of age, race, gender and ethnicity. In fact, there are more than 20 dimensions of diversity. Diversity management is an important part of talent management and there is a demonstrated clear link between investing in diversity and inclusion and corporate performance.

Investments in diversity tends to result in greater agility, better market insight, stronger customer and community loyalty, innovation and improved employee recruitment and retention.

What's the difference between diversity and inclusion? And does it really matter? When we consider diversity, we look at the full range of human and organisational differences and similarities.

Acknowledging and even celebrating an organisation's diversity is only a starting point. The issue of diversity is increasingly being played out against sustained economic uncertainty. However, organisations can create a competitive advantage through cultural dexterity.

The real payoff comes through creating an environment of inclusion, the process of leveraging each unique individual to strive towards a common goal and objective.

When individuals believe that they're in a supportive and collaborative environment—and that their voices are being heard—increased productivity and a greater sense of loyalty result. This is where transformation takes place and where the impact on your business and the necessary competitive advantage are realised.

Complementary skills add value—diverse groups have been shown to outperform those made up exclusively of members who share similar abilities. Leaders should be personally accountable for creating a culture in which all employees clearly understand what success is and how to achieve it—and are actively encouraged to participate.

Several trends are contributing to a more diverse workforce and customer base particularly in emerging markets in Africa. First, a burgeoning middle class is demanding better services and more choices in the marketplace. Second, a youth bulge in Africa is contributing to the emergence of four distinct generations working shoulder to shoulder—traditionalists, baby boomers, Generation Xers, and Generation Y's—each with its own mind-set, work habits, technology preferences and customs.

Additionally, there are now more women in the workplace as well as dual-income families and single working mothers. This combination makes for a very dynamic and diverse group.

More and more large and medium size organisations tap into talent from different parts of the world. Demographic trends will continue to evolve and companies will have to develop cultural dexterity today—from the board level all the way to the shop floor.

Organisations like PwC take this issue seriously and make diversity work for them. We recently attained a first-place ranking in DiversityInc magazine's Top 10 Global Diversity Companies and a fifth-place ranking in the Top 50 Companies for Diversity list. We are now focusing on key areas like building the diverse capabilities and leadership competencies required for successful growth and designing our organisation structure so that it is an enabler and not a barrier to strategy.

So what happens to organisations that dismiss diversity? Five to ten years down the road, they may find themselves unable to attract and retain the kinds of customers, employees, and business partners that represent our changing world.



Leaders should be personally accountable for creating a culture in which all employees clearly understand what success is and how to achieve it—and are actively encouraged to participate

We have the ability to not only adapt to the increasing needs and expectations of our public sector clients, but also exceed them. We strive towards excellence and our name is your assurance of quality. Our rapidly increasing client base is proof of our trustworthiness, our reliability and our ability to perform beyond expectations. We have a dedicated team of over 50 full-time professional staff and over 20 specialist consultants.

PwC Public Sector Group

PwC's Government and Public Sector practice

PwC is the largest professional services firm providing services to the public sector in Kenya. We continue to play an important role in helping shape Government policy on public sector modernisation and in establishing best practice.

We work with Governments, international development partners and NGOs in promoting transparency and accountability of funds and ensuring that value for money is achieved by donors, national and local communities. In addition, the firm remains at the forefront of the development of performance and service improvement in the sector.

We have a dedicated public sector group of over 50 specialists within our staff team and another 20 working with us as specialist sub-contractors.

PwC is uniquely qualified to help public sector entities overcome their operational and strategic challenges.

Recognised as thought leaders, we have the sheer size, skills, ability, commitment and know-how required to carry out major engagements in the public sector.

Our services

We provide support to our clients in the Public sector in the following key areas among others:

- Audit and Assurance Services
- Agreed Upon procedures (AUPs)
- Continuous/ rolling financial review and audits
- Pre-disbursement surveys
- Project monitoring

- Value for money assessments
- Institutional assessments
- Implementation of Public Financial Management (PFM) Reforms
- Capacity Building and Institutional Strengthening
- Project Management Services
- Public Policy Advice
- People and change consultancy
- Tax compliance and advisory services
- Institutional risk management
- Forensic audits and investigations
- Forensic Technology Solutions (FTS)

Relevant experience

Our wealth of relevant experience and our understanding of the public sector ensures that we provide our clients with the top-quality services that they require.

This includes providing services to top-tier public sector organisations in Eastern, Central and West Africa within:

- national or federal governments;
- regional and county governments;
- public entities; and
- Other quasi-government organisations.

We cover key sectors in the public sector including:

- Health
- Water and sanitation
- Infrastructure
- Education
- Agriculture
- Governance and public administration



Experienced and enthusiastic teams

We mobilise and provide teams that bring the right blend of skills and experience in the public sector. People are what matter most in a professional relationship, as they deliver the service. Our commitment is demonstrated by assuring our clients of our top people and resources.

Our engagement teams comprise capable people with extensive experience both in the public sector and in their areas of specialisations.

They are also equipped with the necessary tools to perform their duties efficiently. Our staff is our most valuable asset and as such we invest in and protect this valuable asset.

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