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THE ISSUE

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Accountants as Partners in Corruption Prevention & Reporting



RIGHTS AND DISEMPOWERMENT OF GIRL-CHILD **By Corporate Affairs**

Jolted into action by the increasing cases of gender-based violence resulting tensions within the family unit, President Uhuru Kenyatta in his 9th state address on Covid-19 directed and ordered the National Crime Research Centre to probe on three of gender-based areas; rising cases violence, girl child disempowerment and violation of children rights.

The president's directive comes domestic and sexual violence cases soared in the wake of the Covid-19 pandemic. Government restrictions enforced to curb spread of the virus saw many individuals some who are breadwinners in homes lose their source of livelihood, schools closed and families restricted within the confines of their homes. The ensuing stress has taken its toll on many Kenyans leading to an increase in violence in the home with women and girls as victims.

In his address, the president highlighted of gender that cases violence have increased. mental health issues have deteriorated and teenage pregnancies have increased. In protecting the family unit and bringing the worrisome trend to an end,

He further appealed to social institutions to be vigilant and put in practice their civic duties towards eradicating these unfortunate incidents. "I appeal to social institutions, including the religious institutions, to exercise civic responsibility to bring these unfortunate trends to an end," he said.

The President ordered the National Crime Research Centre to prepare an advisory to security agencies on remedial action to initiate immediate prosecution all violators.

KEWOPA CALLS ON GOVERNMENT TO SUPPORT WOMEN LEADERS IN ADDRESSING GENDER BASED VIOLENCE

By Corporate Affairs



NCRC CEO Mr. Wandera and KEWOPA Chairperson Hon. Wamuchomba during a consultative meeting

Since the outbreak of the COVID-19 pandemic in December 2019, there has been a spike of domestic and gender-based violence worldwide. Countries with lockdowns, partial or full, have recorded spikes in domestic and gender-based violence. In response to this, the United Nations raised alarm regarding the increase of reported cases directly attributed to forced proximity occasioned by lockdowns.

It is for this reason that Kenya Women Parliamentary Association (KEWOPA) and NCRC collaborated following president Kenyatta's directive to NCRC to probe the rising cases of gender based violence in Kenya. During the meeting, women leaders cited frustrations in their efforts to put up rescue homes for victims of gender violence in their respective counties.

KEWOPA called on the government to give elected women leaders necessary support in their initiative to address SGBV in their counties. "In matters GBV and sexual violence, as women, it is important for us to give our voice because our voice matters." Wamuchomba said. "It is very frustrating to be elected as a woman leader in a county and you cannot be able to help an individual family on issues of rescue," she added.

KEWOPA also called on the government to finance rescue centers to enable functionality of the homes. They stated that counties receive monies to construct the homes but no allocation is directed to run the rescue homes.



NCRC CEO Mr. Wandera addressing KEWOPA leaders

"We are calling on the government to coordinate its key ministries and make sure that any woman leader who wants to come up with a rescue home is given the necessary support," Wamuchomba said

CS HOLDS CONSUTATIVE MEETING WITH NCRC AND WOMEN

LEADERS

By Corporate Affairs

Interior Cabinet Secretary Fred Matiangi held a consultative meeting with women leaders and NCRC. The meeting which was convened following president Kenyatta's directive to NCRC to probe the spiking cases of gender-based violence, girl-child disempowerment and violation of children rights was geared towards reinforcing a multi-sectoral approach in the endeavour.

Earlier on, reports from the media indicated that FIDA's gender based violence hotline launched in April 15 had received increased child custody and maintenance cases compared to gender violence cases within the first three weeks of launching the hotline.



CS Dr. Matiangi during the consultative meeting with NCRC and women leaders

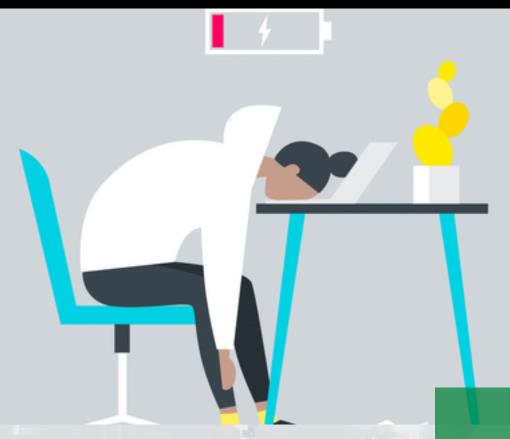
The gender-based violence hotline, an intervention aimed at responding to the increasing number of gender based violence cases in the country, received 289 cases as of May 3 2020.

During the meeting, NCRC 's CEO Mr. Gerard Wandera pledged to work closely with women leaders including Public Service CS Margaret Kobia, Kenya Women Parliamentary Association (Kewopa) chairperson Gathoni Wamuchomba and the leadership of the National Gender and Equality Commission (NGEC) in the preparation of an advisory on appropriate remedial action to address challenges facing the family unit.



Understanding Burn Out In the Work Environment

By Sabastian Katungati- Research Officer



Understanding the issue, recognizing aggravating factors, being aware of signs and symptoms and taking steps in prevention can help reduce the effect of burnout on employees hence improving productivity. Employees working in a research organization are at some point likely to experience burn out due to the nature of their work and especially at a time when a pandemic strike that needs their direct input. This can be best illustrated with the emergence of the COVID-19 pandemic; when the first case was reported in December 2019, researchers in many organizations had to burn the midnight oil to keep the world at large updated with relevant information touching to the virus. It is therefore paramount to understand when to seek help and minimize chances of ill health and poor productivity.

Burnout is characterized by emotional exhaustion, suspicion and ineffectiveness in the workplace, and by chronic negative responses to stressful workplace conditions. The mayo clinic defines it as a state of physical, emotional or mental exhaustion combined with doubts about your competence and the value of your work.

"While not considered a mental illness, burnout can be considered a mental health issue. According to the Journal of Applied Biobehavioral Research, burnout is having a growing impact on workplaces, in particular in advanced economies and during times of economic downturn."



"Burnout is more likely when employees:

- Expect too much of themselves
- Never feel that the work they are doing is good enough
- Feel inadequate or Incompetent
- Feel
 unappreciated
 for their work
- Have unreasonable demands placed upon them
- Are in roles that are not a good job fit."

What Causes Burnout?

There is little doubt that employee burnout is a symptom of modern workplaces that are increasingly fast-paced, complex and demanding. At work, many employees feel overwhelmed by competing demands and conflicting expectations. And technology, especially mobile technology, has blurred the lines between home life and work life.

Gallup study reveals five factors that correlate most highly with employee burnout. These include unfair treatment at work; unmanageable workload; unclear communication from managers; lack of manager's support and unreasonable pressure.

How to Prevent Burnout?

Individual employee

- Take a Vacation. Talk to your manager as soon as possible and take a break
- Find a Release
- Take a break From Alcohol and Caffeine
- · Ask for different responsibilities.
- Have a conversation with someone close
- · Find Ways to Make Work More Fun or interesting
- Work Away From Your Desk

Employer

- Provide clear expectations for all employees and obtain confirmation that each employee understands those expectations
- · Offer flexible and remote working
- Make sure that employees have the necessary resources and skills to meet expectations
- Provide ongoing training to employees to maintain competency

- Help employees understand their value to the organization and their contributions to the organization's goals
- Enforce reasonable work hours, including, if necessary, sending employees without good boundaries home at the end of their regular workday
- Help assess workload for those who feel pressured to remain working beyond normal business hours
- Encourage social support and respect within and among work teams
- Support physical activity throughout the workday
- Strongly encourage the taking of breaks away from the work environment
- Consider how leadership approaches might impact employees at risk of burnout





Burnout and its effects on mental, emotional and physical health should be taken seriously. It is therefore important to undertake preventive measures and find a way to maintain good work/life balance.



"BURNOUT IS THE RESULT OF TOO MUCH ENERGY OUTPUT AND NOT ENOUGH ENERGY SELF-INVESTED. IN OTHER WORDS, IT'S BURNING TOO MUCH FUEL THAN YOU'VE PUT IN YOUR TANK."—
MELISSA STEGINUS,

MY EXPERIENCE ABROAD DURING COVID-19 PANDEMIC PERIOD

By Isaiah Ndege- Research Officer

When the news about the outbreak of COVID-19 in Wuhan, China, first broke in December 2019, I was in Budapest, Hungary, pursuing my MSc. degree in Public Policy and Management at Corvinus University of Budapest. We had just gone for the winter break and most of my international friends had traveled back home to be with their families. My plans for the short vacation were to visit my brother in Minot, North Dakota – USA. We had not met since 2013 and this was the perfect time for us to meet again since I had to return to Kenya upon my graduation in June 2020. Everything was set for the trip but before it materialized, I received an email from the University advising that it was not safe for us to travel abroad unless it was very urgent – of which one had to seek for clearance first from the University. I rescheduled my flight for two weeks anticipating that, by then, the situation will have normalized. On the contrary, day by day, the situation kept on worsening and I had to cancel the trip. Isn't it funny how we easily make and commit to plans for the day, week or even year not knowing that our lives can completely turn "up-side down" in a moment?

Emails from the University kept on coming updating us on the status of the spread of the virus in Europe – and Hungary in particular, and the necessary precautions we must observe. Within no time, winter break was over and it was time to resume classes for the spring semester. All those who had traveled abroad were banned from entering the university premises and classes were conducted with strict adherence with the guidelines issued by the government.

Everything was changing rapidly and the empty shelves in the supermarkets induced fear and anxiety. The world was slowly shutting down. And, boom, after the first two cases were reported, a lockdown was announced! At this point, cases back in Kenya had not yet been reported. Anxiety was kicking in though and I had to get used with the idea of studying from my room and found it very difficult to maintain a routine. I kept looking for updates so fervently that you could think it was a research activity. At some point, I found any emails from the university to be overwhelming. However, it was comforting to see how our welfare was a priority and the adjustments made were remarkable.

The first human cases of COVID-19, the disease caused by the novel coronavirus causing COVID-19, subsequently named SARS-CoV-2 were first reported by officials in Wuhan City, China, in December 2019.

To date, COVID-19 has affected 214 countries and territories around the world and 2 international conveyances.

Statistics from worldometer.com report that as of 13th October 2020. total number of infected individuals are

38,086,422 out of which reported deaths are estimated to be 1,086,059 while total recoveries stand at 28,629,163. The current number of infected individuals worldwide stand at 8,371,200

I washed my hands frequently and was alert every time I went to get my groceries. Listening to my body every passing minute for any sign of illness became part of the routine too. It is March 2020. Cases have now started increasing – majorly in Budapest. Back home, the first case of the novel corona virus has just been reported in Nairobi. Family and friends are calling and texting to inquire about my whereabouts – but also, to break the bad news. Numbers in Europe and U.S.A are now increasing exponentially. My family back at home is in a total panic mode especially with regards to my welfare and that of my brother in the U.S. The number of calls and text messages coming through are overwhelming. At this time, I realized that when all is said and done, family remains to be the mainstay of our lives.

Slowly, the new normal started setting in. We resumed classes – but online. The greatest challenge though was my thesis – the prevailing circumstances then could not allow for the face-to-face interviews. All thesis consultations with my supervisor (thesis advisor) were only possible online. Moreover, my graduation date was cast in limbo – this is despite the fact that my official bond period was expiring in June 30th 2020.

All these stuff combined exerted an unprecedented level of stress and pressure on me.

On the bright side, I finally graduated. And not only did I graduate, but also graduated as the best student overall in the

University's Institute of Economic and Public Policy. I equally received the Best Thesis Award. As Lailah Gifty Akita once said, "Every adversity brings new experiences and new lessons". I have learned to be kind to people and that small acts of kindness matter. The love I received from family, friends, NCRC colleagues, church and everyone in Hungary kept me going. THANK YOU.

I also learnt the importance of collective action in achieving a common goal. During the pandemic period, there was a general sense of collective responsibility. All government precautionary directives were strictly adhered to by all and sundry. Masks and sanitizers were all over for free – from government, NGOs, companies and volunteers.

Finally, in the words of Sheryl A. Isaac, "This too shall pass... nothing lasts forever!"



Corvinus University of Budapest is Hungary's most prominent educational institution in the fields of Economics, Management and Social Sciences.

As the most prestigious, the university wins the most academic achievments year after year.

It offers various Bachelor, Master and Doctoral programmes of the highest quality. Corvinus is driven by continuous development and dedicated to help its students become the best in their field of study.

ACCOUNTANTS AS PARTNERS IN CORRUPTION PREVENTION & REPORTING CPA Dr. Josephine Nyamisa- Principal Accountant







For those who pay bribes, those who receive them or those who don't do enough to prevent them, the world is getting smaller every day," says the Foreign and Corrupt Practices Act Blog.

Professional Accountants play a major role in reducing corruption. The accountancy profession is an important part of national governance architectures that confront corruption. The professional accountant ethics, education and oversight are key to a positive impact in tackling corruption. Accountants are in a good position to identify an activity that may be indicative of corruption through their preparation of financial information.

Commentators on economic crime have recently observed an upswing in both enforcement of anti-corruption legislation and compliance with laws and regulations around the globe. In Kenya we have noticed those that were ones considered untouchable being prosecuted and unimaginable judgements delivered. In economic crime the law seems to follow the rule of 1+1 can possibly be eleven (11) (The Walukhe Wakhungu case ruling). The Criminal Justice agencies and collaborating more than ever with the aim of fighting this vice Corruption.

Laws and regulations are instigated almost every day, somewhere in the world. The success of these laws relies on their enforcement which, in turn, relies heavily upon the acuity of those working in business and their ability to spot suspicious activity. The published IFAC Global SMP Survey 2014 of accountants operating in small- and medium-sized practices (SMPs), indicates that around 25 percent of respondents have had experience with economic crime, the most prevalent being asset is appropriation/fraud and bribery. The concentration of these types of crime was higher in Africa, Middle East, and the Far East but not insignificant for the other countries and regions. Whether you are an in-house accountant or an accountant with small- and medium-sized entity (SME) clients, your role is vital in combatting corruption, but you need to be able to spot it.

In Kenya near similar study on perceptions and experiences of corruption in public service by National Crime Research Centre (NCRC) indicated that Accountants working in the public sector among other professionals engage in corruption practices, the major reason of this being greed. The recommendations of the report was forwarded to the agencies concerned in the Administration of the criminal Justice system. The outcome culminated into a Presidential Declaration that all the Accountants heads and supply chain managements heads of Government Ministries Departments and Agencies proceed on leave and a lifestyle Audit be conducted. This came to pass and a great percentage got back to work after one calendar year. This therefore means that accountants instead of being stewards of funds they too participate in corruption.

Whatever internal controls and awareness training you may have introduced into your institution, as soon as one door closes to corrupt practices, another opens, and it is a challenge to remain ahead of those involved in economic crime. One can ask, is a suspicious practice illegal, or is it simply a different way of doing things? Is there a company policy that underpins the ? Is there a company policy that underpins the activities that may appear questionable to you? Is corruption embedded in the company practices or is it an individual acting on his/her own?



"This therefore means that accountants instead of being stewards of funds they too participate in corruption."

In Kenya there are various laws and regulations that govern the process of handling finances and specifically the public sector. Some of these are the Constitution of Kenya 2010 Chapter twelve, the PFM Act and its regulations, the procurement Act and its regulations. With all this and underpinning the fact that government has employed professionals' corruption still remains a topic that is in on newspapers every other day. Questions then arise, Is it fashionable to steal? Is it true that we are all potentially corrupt awaiting for the opportunity to strike? Is the fightback too hard to contain? Or is it the level of involvement? It is necessary for society of accountants to reevaluate their values system as far as the accounting fundamental principles are concerned.

The UK Serious Fraud Office publishes corruption indicators, which replicates well to our jurisdiction and most specifically to most of the Government institutions. The information will help one to be more vigilant and to identify questionable activities in the course of preparing financial information. Some of these corruption indicators to look out to are the following areas are:

Payments

Abnormal cash payments may not be documented as payments made through a third-party company, The writing on the receipts may question the level of the supplying entrepreneur, Lack of ETR receipts accompaniment, dalliance to post the expenses into the system hence unreconciled ledgers, pressure exerted for payments to be made urgently or ahead of schedule, Payment split between more than one account or lump sum. Postings may suggest nondisclosure. Too much paperwork on the working surface and delay in finalizing month end closing procedures to name but a few. You need to know this in order to be spot on.

Tendering Process

bypassing normal tendering or contracting procedures or diverging from company policies may be easy to identify, it may not be as straightforward if there are barriers roles around specific departments that are key in the tendering or contracting processes. Unjustifiable preferences for certain contractors who win tenders year after on other. One can also check out on the preference of the people perennially chosen in the various adhoc committees on the procurement process.

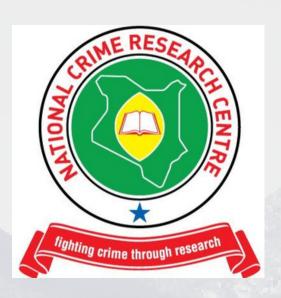
• Actions by Individuals

Look for an individual who never takes time off for holidays or illness, or insists on dealing with specific contractors himself or herself. If you become aware of an individual making unexpected or illogical decisions on projects o contracts, this may be cause for concern. Unusually smooth progress of contracts, projects, or other activities where an individual does not have the expected level of knowledge or expertise may also be signs that something isn't right. Company procedures or guidelines not being followed for the payment of expenses or company loans.

• Company Decision Making

Missing documents or failure to make records of meetings may alert you to dubious practices. Institutionalized corruption can be difficult to deal with because you may be up against groups of employees who regard corruption as acceptable and may use pressure and coercion against others. The tone from above is very key for an accountant to make a decision on corruption level at the institution.

The final tier, of course, is your willingness as an accountant to take responsibility or to have the confidence to act on your suspicions. Know the behavior of personnel involved in the purchase – payment chain when they are likely to be doing contrary to the law and tighten the controls. Remember striving to do the right thing can put you in an isolated position but equally there are bodies that can support you in your adherence to the law.



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