

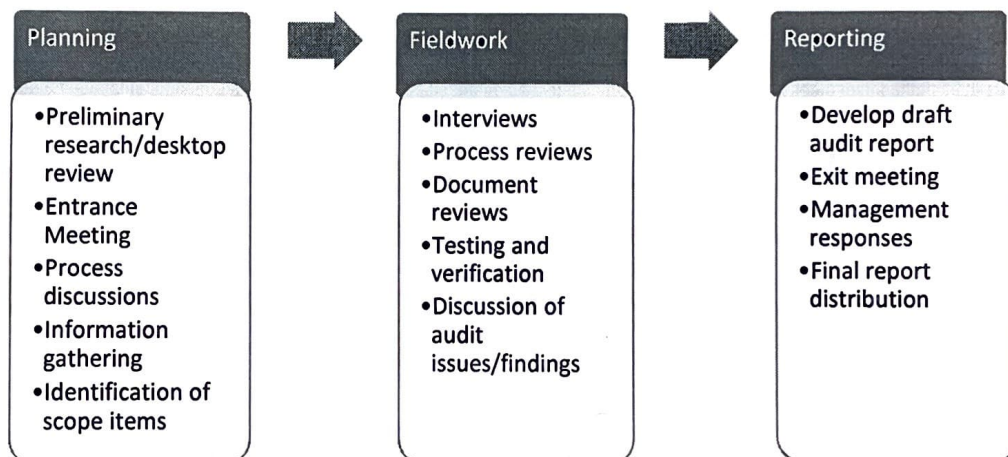


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**COUNTY GOVERNMENT OF NYERI**  
**DEPARTMENT OF FINANCE, ECONOMIC PLANNING & ICT**  
**INTERNAL AUDIT DIRECTORATE**

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**INTERNAL AUDIT SERVICE DELIVERY**



**John K. Muchira**  
**Director of Audit**