



REPUBLIC OF KENYA



**In re Estate of Lawrence Nginyo Kariuki (Deceased) (Succession Cause
16 of 2020) [2024] KEHC 596 (KLR) (26 January 2024) (Ruling)**

Neutral citation: [2024] KEHC 596 (KLR)

**REPUBLIC OF KENYA
IN THE HIGH COURT AT KIAMBU
SUCCESSION CAUSE 16 OF 2020**

A MSHILA, J

JANUARY 26, 2024

IN THE MATTER OF THE ESTATE OF LAWRENCE NGINYO KARIUKI (DECEASED)

RULING

1. As directed by the court on 6/11/2023, the following audit firms were proposed.

Misiko Wachiye & Associates

2. Jane Alice Wambui Kiragu one of the executors together with Margaret Wangari Nginyo Kariuki, Scholastica Njeri Kariuki and Silas Macharia Kariuki being represented by the firm of Oraro & Company Advocates propose the firm of Misiko Wachiye & Associates for purposes of the forensic audit. With respect to costs, the audit firm indicated that they require more time to scope the work to enable them provide a quote. They proposed that the auditor's costs should be met by all parties equally.
3. The firm is a Kenyan audit and accountancy firm registered and licensed by the Institute of Certified Public Accountants of Kenya to practice since 1998. They offer their services to the public and private sector, local government, donor agencies, non-governmental organisations, co-operative societies as well as individuals. The firm prides itself with a well-networked team of professionals.

Parker Randall Eastern Africa

4. James Anthony Kariuki an executor suggests the firm of Parker Randall Eastern Africa Limited as their auditor. The firm indicates that they cannot give a precise fee quote as they have not had access to the estate records and information.
5. The firm is a top ranked international association of independent and accounting firm that provides assurance, tax and advisory services represented in over 50 countries by over 100 offices and over 2,000 partners and staff. The firm has been nominated as the best consulting firm globally at the PRI Awarded the Franchise in July 2014. It was proposed that the auditor's costs be met by the parties found to have been intermeddling. The costs be made by the estate as of now but to be deducted from their share during distribution.



Brian Forensics LLP

6. Brenda Nyambura Kiragu a beneficiary of the estate proposed the firm of Brian Forensics LLP to conduct the audit on the deceased's estate. The proposal was that the costs of the auditor to be paid out of the estate of the deceased.
7. The firm is a public accounting and national financial investigation firm that specializes with in practice areas including fraud, lost profits, litigated business valuation, forensic technology audit and assurance, tax advisory and accounting malpractice. The firm is well equipped to conduct a comprehensive forensic audit on the properties, CDS accounts, bank accounts, shareholdings and motor vehicles related to the estate. The firm indicated that the fees for the said services will be Kshs. 3,317,567/= plus expenses. The firm has over ten years of accounting and investigation experience.

Findings and Determination

8. This court finds that the firm of Brian Forensics LLP to be suitable to conduct the audit as it adhered to the directions and gave a specific figure for fees of Kshs.3,317,567/- for its services.
9. The firm is therefore hereby appointed to carry out a forensic audit of the estate and to file its report within sixty (60) days from the date hereof.
10. The fees and expenses shall be shared equally amongst the five (5) clusters and at the point of distribution of the estate these costs shall be deducted from the shares of the parties found to have been intermeddling.

Orders Accordingly

DATED SIGNED AND DELIVERED VIA TEAMS THIS 26TH DAY OF JANUARY, 2024.

A. MSHILA

JUDGE

In the presence of

Mourice – Court Assistant

