

1. Mr. Mutigs Polina is the Chief Accountant of Wodu Wakiri Enterprises Ltd. His deputy is Selina Malik. There are three other persons who work under him (Polina). They are Ms Mudekere Matata, Mr. Tamaa Mbaya and Mr. Ian Kwenda. Lately the company has been experiencing an upsurge in business following the implementation of its new business strategy of 'Looking East'. The strategy entails engaging in business with countries described generally as Orient Eastern Countries which include China, South Korea and India. Mr. Polina is aware that the company is awash with money and believes there are no sufficient audit and general financial controls were he to decide to steal some of it.

His idea, however, faces a few hurdles. He is not a signatory to the company account at Karafu Bank Ltd. Secondly, he is not the custodian of the cheque books. The cheque books are kept in a safe by Mr. Mbaya, the only person who has the secret code to the safe. The signatory to Karafu Bank Ltd is Ms Mwenda Haraka. Ms Haraka is known to vacation almost the entire year and rarely attends to office matters. On 28.06.2012 Mr. Polina summoned Mr. Mbaya to his office and after intense, and at times heated, discussions it was agreed as follows between the two:-

Mr. Mbaya was to make a report to the safe maintenance department that the lock of the safe was faulty. As soon as the report was made, he would tamper with the lock. Since the maintenance department ordinarily takes long to attend to maintenance requests, Mr. Mbaya would take three cheque leaves and hand them over to Mr. Polina who would try as much as he could to forge Ms Haraka's signature on the cheques. The same would be payable to Matrix Limited a company owned by Mr. Polina and Mr. Mbaya. Once the cheques cleared the two were to share the money equally.

On 30.06.2012, an argument ensued in the office between Ms Matata and Mr. Kwenda on the one hand and Mr. Mbaya on the other hand regarding what Ms Matata and Mr. Kwenda perceived as laziness on the part of Mr. Mbaya. Mr. Mbaya had allegedly not been reconciling the books of account. In a fit of anger, Mr. Mbaya hit Ms Matata and Mr. Kwenda on their respective face, with Ms Matata's sustaining a broken nose while Mr. Kwenda suffered a concussion. The two made a report to the police.

On 01/07/2012 Mr. Mbaya took three cheque leaves from the damaged safe and handed them over to Mr. Polina. On each cheque leaf, Mr. Polina wrote that a sum of Kshs.900,000/= be paid to M/S Matrix Limited. Mr. Tamaa was given the cheques. He rushed and banked the three cheques at M/s Matrix Ltd's Karafu Bank Ltd account and the cheques cleared the same day.

Ms Matata, while doing her daily bank reconciliation discovers the unexplained payment and reports the matter to Mr. Polina, Ms Haraka and the police. After brief investigations Mr. Polina and Mr. Mbaya are arrested.

- a) How many offences are disclosed by the narrative?

(3 marks)

- b) Draft the requisite charges.

(12 marks)