

# **NYERI COUNTY ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT**

***From***

**31<sup>st</sup> July to 4<sup>th</sup> August, 2017**

**Presented by Lead Consultant**

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## ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
CB	-	Capacity Building
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGN	-	County Government of Nyeri
CIDP	-	County Integrated Development Plan
CO	-	Chief Officer
CPG	-	County Performance Grants
EA	-	Environmental Audits
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
ICT	-	Information Communication Technology
IPSAS	-	International Public-Sector Accounting Standards
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
MODP	-	Ministry of Devolution and Planning
MPC	-	Minimum Performance Conditions
NEMA	-	National Environment Management and Coordination Authority
NT	-	National Treasury
NWCPC	-	National Water Conservation and Pipeline Corporation
PAIC	-	Public Administration, Information & Communication
PFM	-	Public Finance Management (Act)
POM	-	Programme Operation Manual

## ACKNOWLEDGEMENT

We wish to express our appreciation to the Nyeri County Government both the Executive and the County Assembly and specifically, the officials who participated in the Annual Capacity and Performance Assessment.

We are particularly grateful to the Head of Performance Management Mr. Samuel Nyingi (KDSP Focal person), who tirelessly managed the responsible people for different key result areas to ensure all the information required by the assessors was availed. We also wish to make a special mention of the Chief Officer finance Mr. Richard Kimani who availed himself during the entrance meeting thus demonstrating high-level support for the process. We also wish to express our sincere gratitude to Mr. Jenard Mwigge, Clerk of the Nyeri County Assembly, for his unwavering support for the assessment. Indeed, the County Assembly staff was extremely friendly and helpful and enabled the assessors to fill information gaps that were not addressed by the County executive.

We also thank the different personnel responsible for the various Key Result Areas (KRA's) for their support in ensuring where possible, that the information and documentation required by the assessors was availed.

## EXECUTIVE SUMMARY

The Government of Kenya developed a National Capacity Building Framework – NCBF, in 2013 to guide the implementation of its capacity building support for county governments. The program is a key part of the government’s Kenya Devolution Support Program - KDSP supported by the World Bank. The NCBF spans PFM, Planning and M & E, Human Resource Management, Devolution and Inter-Governmental Relations and Public Participation.

The Ministry of Devolution and Planning – MoDP, state department of devolution subsequently commissioned Matengo Githae & Associates to carry out an Annual Capacity and Performance Assessment – ACPA in forty-seven counties. The ACPA assessment aims to achieve three complementary roles.

Evaluating the impact of capacity building support provided by national government and development partners under the NCBF will inform the introduction of a performance-based grant (the Capacity & Performance Grant, which will be introduced from FY 2016/17) to fund county executed capacity building and to increase the incentives for counties to proactively invest in their own capacity.

In preparation for the assessment process, MoDP carried out an induction and sensitization training to the consulting team to help them internalize the objectives of the ACPA, size of capacity and performance grants, County Government’s eligibility criteria, ACPA tool, and the ACPA assessment criteria.

This report documents the key issues that arose during the final assessment of Nyeri County Government spanning the methodology used for the assessment, time plan and the overall process, summary of the results, summary of capacity building requirements and the need for follow – up, challenges in the assessment in general and the training methods.

**Table 1: The assessment was summed as follows:**

ACPA Measures	Outcome
MAC	All were complied with except for item 3 and 4- which has not been implemented
MPC	Had met 3 MPCs, MPC 5-Adherence to Investment Menu was not applicable in this assessment. 5 MPCs not met which included: MPC 3-Audit Opinion, MPC 4-Planning, MPC 7-Core staffing in place, MPC 8-Environmental & Social safeguard and MPC 9-Civic & Public Participation.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	11
	KRA 2: Planning, Monitoring and Evaluation	3
	KRA 3: Human Resources Management	3
	KRA 4: Civic Education and Participation	4
	KRA 5: Investment implementation & Social And environmental performance	0
	<b>TOTAL</b>	<b>21</b>

### Achievements

The County didn't have any notable achievement, considering all the KRA's were below the half way mark.

### Weaknesses

Key weaknesses were noted as follows:

- Weak Human resource management system
- Lack of key oversight committees namely: the audit committee, County Budget and Economic Forum, County Environment Committee and Monitoring and Evaluation Committee.
- A civic education unit and complaints management system was not in place and there was no dedicated monitoring and evaluation officer in place.
- The County had further not institutionalized an environmental safeguards system and did not routinely subject projects to environmental impact assessments.
- The assessors were unable to measure investment performance due to unavailability of the relevant information.
- Lastly, not all key documents were available on the County website, which was in violation of the Nyeri County Public Participation Act, and tended to weaken citizens' participation in county governance.

### Challenges

The main challenges faced during the assessment included:

- Opposition from a key County official made the process of data collection difficult for instance, the assessors were unable to collect information on the County Secretary. The argument she advanced was that she did not have prior information on the exercise.

- Weak documentation including inadequate filing facilities made document retrieval difficult particularly as the County executive lacked a central registry
- The assessment exercise was adversely affected by the ongoing political campaigns since some senior officers were reportedly on the campaign trail and were therefore not available to support the assessment process.
- A formal closing meeting did not take place due to opposition from the said senior County official.

### **Areas of Improvement**

- IFMIS Hyperion module and generating financial reports using IPSAS format
- Compliance with submission timelines to NT and CoB
- Constitute and train of the audit committee.
- Fully implementation of automated revenue collection
- Institute a HR policy and approved staff plans

## 1.0 METHODOLOGY, ASSESSMENT TEAM AND ACTIVITIES

### 1.1 Methodology

The consultants relied on the following activities in carrying out the capacity assessments

#### a) Entrance Meeting

The consultants held an entrance meeting with the top County Officials. The purpose was to provide the County Management with the opportunity to appreciate the purpose and objective of the exercise and to point out the need to support the exercise since its outcome would assist counties to strengthen their programmes and at the same time avail them with evidence to demonstrate change. This also provided the consultants with opportunity to conduct background review of the County and its operations from internal and external documents.

#### b) Data Administration

The consultants administered the questionnaire within three (3) working days. The consultants applied experiential learning (EL) to conduct Key group and other interviews, engaged with key Nyeri County Government and County Assembly Officials, senior management and staff who were knowledgeable in areas that related to the ACPA assessment to identify key capacity building issues and areas.

The assessors also used compliance modeling (CM) and organization review (OR) to establish whether the County Integrated Development Plan (CIDP), Annual Development Plans – ADP's, budgets, financial reports, key project documents, policy documents and departmental reports complied with underlying laws and regulations and were modeled to produce the intended results. The assessors were guided by the ACPA participation and assessment guidelines.

#### c) Exit Meeting-Debriefing

There was no formal exit meeting due to the issues already stated in this report. The assessors nevertheless held a meeting with the KSDP Focal point and shared with him the preliminary findings. This was meant to iron out issues and any differences arising from the assessment process, and agree on the said issues if any to reduce any potential conflict on the outcome of the results, by explaining the basis for outcome.

The debriefing meeting agenda comprised of the following:

- Preliminary key findings and outcomes of the assessment.
- The level of information availed vis a vis what was expected.
- Comments from the County team

## 1.2 Time Plan

The time plan for the assessment and respective activities was as shown below;

**Table 2: Activity Work Plan**

Activity	31 <sup>st</sup> July 2017	1 <sup>st</sup> August 2017	2 <sup>nd</sup> August 2017	3 <sup>rd</sup> August 2017	4 <sup>th</sup> August 2017
Inception meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Project visits					
Exit Meeting					
Preparing Report					

## 2.0 SUMMARY OF RESULTS

The summary of the results of the assessments are provided in the tables 3, 4 and 5 below by MACs, MPCs and PMs respectively.

### 2.1 Minimum Access Conditions (MAC)

Table 3: Summary of results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program  MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	First ACPA.	<b>Met</b>	The participation agreement dated and signed on 24 <sup>th</sup> June 2016 by H.E the Governor was availed for verification.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with format in the POM /Grant Manual (annex).	At the point of time for the ACPA for the current FY. First year a trigger to be achieved prior to the start of FY.	<b>Met</b>	The CB Plan for 2017/18 was developed and signed on 30 <sup>th</sup> June 2016. It was in accordance to the format in the POM/Grant Manual. The document was signed by County secretary together with the KDSP Focal person

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
3. Compliance with investment menu of the grant	Important to ensure quality of the CB support and targeting of the activities.	<p>Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports.</p> <p>MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for previous FYs in accordance with the Investment menu</p>		N/A	Funds had not been disbursed for this area.
4. Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, and 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>		N/A	There had been a delay in the program implementation and funding was yet to be given.

## 2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<b>Minimum Access Conditions complied with</b>					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs.  MoV: Review of the conditions mentioned above and the MoV of these.	At point of time for the ACPA	<b>Met</b>	As per the signed participation agreement done on 24 <sup>th</sup> June 2016 and in compliance with MAC's
<b>Financial Management</b>					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Kenya National Audit Office by <b>30<sup>th</sup> September</b> and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) As per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department, or consolidated statement for the whole	3 months after closure of the FY (30 <sup>th</sup> of September).  Complied with if the county is submitting individual department statements: 3 months after end of FY for	<b>Met</b>	The financial statements for the FY 2015/16 for both County Executive and Assembly were submitted on 30 <sup>th</sup> September 2016, as evidenced by a stamped receipt from KENAO - Central Hub.  The financial statements were duly signed by the Head of Treasury and Chief Officer Finance on 19 <sup>th</sup> September 2016

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31<sup>st</sup>October. The FS has to be in an auditable format.</p> <p>MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.</p>	<p>department statements and 4 months after end of FY for consolidated statement.</p> <p>If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.</p>		
<p>3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue</p>	<p>To reduce fiduciary risks</p>	<p>The opinion in the audit report of the financial statements for county legislature and executive of the previous fiscal year cannot be adverse or carry a disclaimer on any substantive issue.</p> <p>MoV: Audit reports from Office of the Auditor General.</p> <p><b>Transitional arrangements:</b> Transitional arrangements are in place as audit report may be</p>	<p>Note. This will be last trigger for release as report is not yet there upon time for the ACPA.</p> <p><b>Transitional arrangements:</b> First ACPA where MPCs are applied i.e. in the 2016 ACPA:</p>	<p><b>Not Met</b></p>	<p><b>ADVERSE OPINION – COUNTY EXECUTIVE</b> The information was based on;</p> <ul style="list-style-type: none"> <li>i) Variance between cash and cash equivalents vs cash flow statement amounting to Kes.27.074M</li> <li>ii) Cash books and bank reconciliation for 3 bank accounts were not availed amounting to Kes.274.847M</li> <li>iii) Cash book balance vs</li> </ul>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>disclaimed due to balance sheet issues.</p> <p>First year where the Minimum Performance Conditions are applied (i.e. 2<sup>nd</sup> AC&amp;PA starting in September 2016) the conditions are as follows:</p> <p>Audit report shows that the county has:</p> <ul style="list-style-type: none"> <li>• Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion);</li> <li>• No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud;</li> <li>• Spending within budget and revised budget;</li> <li>• Quarterly reports submitted in last FY to Cob;</li> <li>• Books of accounts (cashbooks) posted with bank reconciliations up-to-date.</li> </ul>	<p>Issues are defined for the core issues, which disqualify counties as per audit reports, see previous column.</p>		<p>financial statements variance amounting to Kes.1.966M</p> <p><b>iv)</b> Supporting schedule for the acquired assets was missing amounting to Kes.856.545M</p> <p><b>v)</b> Variance between ledgers and financial statements amounting to Kes.409.734M</p> <p><b>vi)</b> variance between F/S with annexes and IFMIS amounting to Kes.5.696B</p> <p><b>vii)</b> Variance between financials and schedules in regard to compensation of employees in county</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<ul style="list-style-type: none"> <li>Assets register for new assets in place</li> </ul>			
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	<p>CIDP, Annual Development Plan and budget approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4).</p> <p>MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web site.</p>	At the point of time of the ACPA, which will take place in Sep-Nov, the plans for current year are reviewed.	<b>Not Met</b>	<p>The CIDP and ADP 2017/18 were published online. Budget for the FY2017/18 was not published online.</p> <p>FY2016/17 published budget was published did not conform to the approved copy. Approved original budget amounted to Kes.6.289B and supplementary for Nov16 amounted to Kes.6.725B while the published budget amounted to Kes.6.464B, hence a variance of Kes.175M in comparison with original budget.</p>
<b>Use of funds in accordance with Investment menu</b>					
5. Adherence with the investment menu	To ensure compliance with the environmental	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual.	In 2016 ACPA (Q3 2016), this MPC will not be measured as the	<b>N/A</b>	The investment menu related to the actual capacity building grant which was yet to be given

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	and social safeguards and ensure efficiency in spending.	<p><u>MoV</u>: Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual)</p> <p>Review budget progress reports submitted to CoB.</p>	level 2 grant starts only from FY 2017/18.		
<b>Procurement</b>					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead at	<p>Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both).</p> <p><u>MoV</u>: Review procurement plan of each procurement entity and county consolidated procurement plan and check</p>	At point of the ACPA (for current year)	<b>Met</b>	<p>The FY2016/17 Up-dated consolidated procurement plan for the Executive and County Assembly was availed for verification to the assessors.</p> <p>Consolidation was done through the IFMIS system,</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	<p>departmental, and to ensure sufficient capacity to handle discretionary funds.</p>	<p>up against the budget whether it encompass the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement process.</p> <p>Note that there is need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.</p>			<p>whereby;</p> <ol style="list-style-type: none"> <li>1) Each entity prepared its procurement plan which was signed by the Chief officer of the entity, and forwarded to the procurement department</li> <li>2) The procurement department uploaded all departmental plans to the IFMIS system where they were consolidated to have a county procurement plan. IFMIS determines the procurement method to be used during execution i.e. either through tendering or quotation process, based on matrix threshold. Procurement for works below 4M, services and goods &lt;2M was done through quotation process, while procurement above the said amounts above was done through tendering process.</li> <li>3) IFMIS system ensured control such that all the</li> </ol>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>procurements were within the allocated budget, therefore at no time could a purchase exceed the allocated budget. The same was verified by the assessors.</p> <p>The consolidated procurement plan was posted on the web page of the county.</p>
<b>Core Staffing in Place</b>					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place as per below list (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> <li>• The country secretary</li> <li>• Chief officer of finance,</li> <li>• Planning officer,</li> <li>• Internal auditor,</li> <li>• Procurement officer</li> <li>• Accountant</li> <li>• Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub</li> </ul>	At the point of time for the ACPA.	<b>Not Met</b>	<p>According to the HR all the core staff was in place. Upon verifying individual files, the following was observed;</p> <p>A) The procurement officers were not members of the Kenya institute of Supply Management</p> <p>b) There was no designated focal environment officer, and activities were handled under the department of Water, Environment &amp; Natural resources</p> <p>c) There was no designated</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>projects</p> <ul style="list-style-type: none"> <li>• M&amp;E officer</li> </ul> <p><u>MoV</u>: Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview and sample checks. Staff <b>acting</b> in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p>			<p>central M&amp;E officer. Activities of M&amp;E were handled within the planning department. Departments with function previously under the national government and later devolved i.e. Health and Agriculture had established M&amp;E functions with designated officers.</p> <p>d) The file for County secretary who is in an acting capacity was not availed to the assessors for verification.</p> <p>e) Job descriptions were missing in all the files of the core staff.</p> <p>f) Departmental Organograms were in place and duly signed by relevant Chief Officers of the department and the County Executive committee.</p> <p>G) Other core staff met the qualification of the position held, based on academic qualifications compared to</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					schemes of service. Their salary was also aligned with the grading structure as per schemes of service and personal offer letters.
<b>Environmental and Social Safeguards</b>					
<p><b>8.</b> Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/approval, enforcement &amp; compliance monitoring, grievance redress mechanisms, documentation &amp; reporting) in place.</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p>	<p>1. Counties endorse and ratify the environmental and social management system to <b>guide investments</b> (from the ACPA starting September 2016).</p> <p>2) All proposed investments <b>screened*</b> against set of environmental and social criteria/checklist, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&amp;PA, Sept. 2016).</p> <p>3) Prepare relevant <b>RAP for all investments with any displacement. Project Reports for investments for submission to NEMA.</b> (From the 3<sup>rd</sup></p>	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18).</p> <p>Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county</p>	<p><b>Not Met</b></p>	<p><b>1)</b> The County had not put in place an environmental and social management system.</p> <p><b>2)</b> The assessors identified a list of 10 projects for sampling. Only one, the Muthira Water Project had been screened. The others listed below had not been screened as per the response from the environment officer:</p> <ul style="list-style-type: none"> <li>• Construction of office block in Kieni East</li> <li>• Completion of modern abattoir in Naru Moru</li> <li>• Mwiyo Water</li> </ul>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	<p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide opportunity for public participation and consultation in safeguards process (free, prior and informed consultations – FPIC)</p>	<p>AC&amp;PA, Sept. 2017). Sample 5-10 projects.</p> <p>4. Establishment of County Environment Committee.</p> <p><u>MoV</u>: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p> <p>* In cases where the county has clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.</p>	<p>level, and other MPCs will review performance in the year after start on the utilization of the expanded grant menu (i.e. in the 3<sup>rd</sup> AC&amp;PA, see the previous column for details).</p>		<p>Project</p> <ul style="list-style-type: none"> <li>• Gathugu Water Project/Kenya Ward</li> <li>• Kahara Water Project /Konyu Ward</li> <li>• Othaya Hospital Upgrading Second Phase</li> <li>• Mathari Dispensary</li> <li>• Thanguma Dispensary</li> <li>• Level IV Hospital/Tetu Sub County</li> </ul> <p>3) N/A</p> <p>4) A County Environment Committee had not been established.</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
9. Citizens' Complaint system in place	To ensure sufficient level of governance and reduce risks for mismanagement.	<p>Established an operational Complaints Handling System, including a:</p> <p>(a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</p> <p>b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints</p> <p>c) simple complaints form/template designed and available to the public</p> <p>d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.)</p> <p>e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.</p> <p><u>MoV</u>: Review county policy, availability of the focal office</p>	At point of time for the ACPA.	<b>Not Met</b>	<p>a) The County did not have a complaints/grievance committee</p> <p>b) There was no designated Focal Point Officer.</p> <p>c) There was no complaints form or template</p> <p>d) The assessors noted there were no multiple channels for receiving complaints. There were two telephone lines 0721019019/0774050050, which were manned by a secretary in the County Secretary's Office. The two lines were, however, largely used to address public enquiries rather than complaints and even on occasion where complaints were received the same were forwarded without being recorded and there were no follow-ups. The staff operating</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>(recruitment files, salary payments, job description for focal point, and evidence for operations, etc. + members of grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc. <i>See also County Government Act Art. 15 and 88 (1)</i>)</p>			<p>the telephone lines was also not formally charged with handling complaint.</p> <p>e) The assessors were advised that there was a complaint register in the CSs office but no evidence was adduced to support the assertion. There was no updated and serialized record of complaints based on the available evidence.</p>

## 2.3 Performance Conditions

Table 5: The summary of results for Performance Conditions

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<b>KRA 1: Public Financial Management</b> <b>Max score: Maximum 30 points.</b>							
<i>Strengthened budget formulation, resource mobilization and allocation</i>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	<p>The annual budget approved by the County Assembly is:</p> <p>a) Program Based Budget (PBB) format.</p> <p>b) Budget developed using the IFMIS Hyperion module.</p>	<p>Review county budget document, IFMIS uploads, the CPAR, 2015.</p> <p>Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).</p>	<p><b>Maximum 2 points.</b></p> <p>2 milestones (a &amp; b) met: 2 points</p> <p>1 of the 2 milestones met: 1 point</p>	<p>a)1</p> <p>b)0</p>	<p>a) The budget was in a program-based format, detailing program strategic objectives, expenditure vote and program &amp; economic classification, with targets per program.</p> <p>b) The budget was developed using excel, and later uploaded in the IFMIS Hyperion module. This is explained in terms of limited capacity in the use of the module. The budget items uploaded in Hyperion module matched the PBB budget.</p>
1.2		Budget process follows clear budget	Clear budget calendar with the following key milestones achieved:	<p>PFM Act, art 128, 129, 131.</p> <p>Review budget calendar,</p>	<p><b>Max. 3 points</b></p> <p>If all 5 milestones (a-e) achieved: 3</p>	a-d)2	a) A circular to all county government departments was issued on 19 <sup>th</sup> August 2016

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		calendar	<p>a) Prior to end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed;</p> <p>b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15<sup>th</sup> October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28<sup>th</sup> Feb, County Treasury to submit to county assembly by 15<sup>th</sup> of</p>	minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	<p>points</p> <p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>		<p>with clear guidelines for the FY 2017/18 budget.</p> <p>b) The County Budget Review and Outlook paper for the FY 2015/16 was prepared in September 2016 and approved by the CEC on 29<sup>th</sup> September 2016. It was submitted to the County Assembly on 18<sup>th</sup> Oct 2016, which was beyond the deadline of 15<sup>th</sup> Oct 2016.</p> <p>c) The FSP for the FY 2016/17-2018/19 was approved by the CEC on 26<sup>th</sup> Feb 2016 and was forwarded to the County Assembly on the same day as evidenced by a stamp acknowledging receipt by the County Assembly dated 26<sup>th</sup></p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>march and county assembly to discuss within two weeks after mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30<sup>th</sup> April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30<sup>th</sup> June latest.</p>				<p>Feb 2016. The FSP was tabled for discussion at the Assembly on 26<sup>th</sup> Feb 2016, which was within two weeks of submission.</p> <p>d) The budget estimates for the FY 2016/17 were submitted to the County Assembly on 29<sup>th</sup> April 2016.</p> <p>e) The County Assembly passed the Appropriation Bill for the budget on 21<sup>st</sup> November 2016, after the expiry of the statutory period. The explanation given was that there was political bickering between the executive and the legislative arms of government.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
1.3		Credibility of budget	<p>a) Aggregate expenditure out-turns compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget allocations (average across sectors).</p>	Review the <b>original</b> budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	<p><b>Max. 4 points.</b>  <u>Ad a):</u> If expenditure deviation between total budgeted expenditures and total exp. in final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.            More than 20 %: 0 point.</p> <p><u>Ad b):</u> If average deviation of expenditures across sectors is less than 10 % then 2 points.            If 10-20 % then 1 point.            More than 20 %: 0 point.</p>	<p><b>1</b></p> <p><b>0</b></p>	<p>a) The budget for the FY 2015/16 was Kes. 6,277,548,716 and the total expenditure for the year was Kes. 5,121,358,744 being 81.58% (5121358744/6277548716) absorption rate and positive <b>18.42%</b> deviation from the budget.</p> <p>b) The expenditure composition for each sector deviated from the budget allocations by a positive <b>26.94%</b> as follows;            County Assembly ((1-(542,844,109/657580707) =17.45%))            Office of the Governor ((1-(73,094,564/106874422) =31.61%))            County Secretary ((1-(120,057,482/150080</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							596) = 20.00%)) PAIC ((1- (395,799,848/450580 785) =12.16%)) Finance and Economic Planning ((1- (375,288,343/527430 195) =28.85%)) Agriculture ((1- (302,681,569/400548 735) =24.43%)) Environment ((1- (191,926,174/2798069 21) =31.41%)) Education ((1- (155,314,826/204490 479) =24.05%)) Health ((1- (2,132,598,668/21874 60150) =2.51%)) Infrastructure ((1- (523,001,396/747472 488) =30.03%)) Trade ((1- (73,563,433/2334759 96 =68.49%)) Special Programmed ((1- (58,120,413/10853664 4) =46.45%)) Energy ((1- (146,719,034/1858883

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							49) =21.07%)) County PSB ((1-(30,348,887/37322229) =18.68%)) Total of 377.19%/14 sectors hence 26.94%
<b>Revenue Enhancement</b>							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	<b>Max: 2 points.</b> Over 80% = 2 points Over 60% = 1 point	<b>0</b>	The County has partially automated its revenue collection at <b>14.3%</b> as follows A) Single business permit process 100%. From application point, payment, printing of permit by client, back office accessing bank for confirmation and printing of collection reports. For the FY 2016/17 the collection amounted to Kes. 91,749,565 which is 14.3% of OSR (643,139,153)  B) Other revenue collections were not automated, though

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							there were controls in terms of a prohibition on direct physical contact of cash between officials and public. All payments were done through the bank for different services. The client would then forward the deposit slip to the cashier at county for recording. The cashier would then log into the bank portal to confirm the payment had been effected before issuance of the receipt. For the FY 2017/18, the County would be rolling out 100% automation on revenue collection as per the information the assessors were given.
1.5		Increase on a yearly basis in own source	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from two years. (Use of nominal figures	<b>Max. 1 point.</b> If increase is more than 10 %: 1	<b>0</b>	The OSR for the FY 2016/17 (643,139,153) <b>decreased</b> by 9.4% ((1-(643,139,153/709,554,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		revenues (OSR).		including inflation etc.).	point.		435)) compared to OSR for FY2015/16 (709554435)
<i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	<p>a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of budget, National Treasury and CRA.</p> <p>b) Summary revenue, expenditure and progress report is published in the local media/web-page.</p>	<p>Review quarterly reports, date and receipts (from CoB).</p> <p>Check against the PFM Act, Art. 166.</p> <p>CFAR, Section 8.</p> <p>Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.</p>	<p><b>Max. 2 points.</b></p> <p>(a &amp;b) Submitted on time and published: 2 points.</p> <p>(an only): Submitted on time only: 1 point.</p>	<p><b>1</b></p> <p><b>0</b></p>	<p>a) Budget Quarterly reports using CFAR format had been prepared and submitted to CoB on time. For instance, 1<sup>st</sup> Quarter was submitted by 20<sup>th</sup> October 2016, 2<sup>nd</sup> quarter report was submitted on 20<sup>th</sup> Jan 2017, 3<sup>rd</sup> Quarter was submitted on 21<sup>st</sup> April 2017. Quarterly reports were also submitted to the County Assembly as follows: 3<sup>rd</sup> Quarter was submitted to County Assembly on 2<sup>nd</sup> May 2017 instead of by 30<sup>th</sup> April 2017 as per the PFM Act, s. 166(4)(a).</p> <p>b) A summary of</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							revenue, expenditure and progress reports were not published on the web page.
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, and appendix with fixed assets register.	<p>Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date and receipts (from CoB and NT).</p> <p>Check against the PFM Act, Art. 166 and the IPSAS format.</p> <p>CFAR, Section 8. Check against requirements.</p> <p>If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions</p>	<b>Max. 1 point.</b> Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point	<b>0</b>	<p>The financial statements for the FY 2016/17 were developed using the IPSAS format. Bank reconciliations were availed for the month of May 2017 for all the banks signed by the accountant. Appendixes like the schedule of creditors, Fixed assets and imprest were in place.</p> <p>Submissions to the NT were not availed to the assessors for verification. The Accountant claimed the County used courier services to submit the same, but could not avail evidence of the same. Based on the</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				are also complied with.			<p>foregoing the assessors did not award any points.</p> <p>Submissions to CoB for the 1<sup>st</sup> to 3<sup>rd</sup> quarter were availed. The 1<sup>st</sup> quarter was submitted by 20<sup>th</sup> October 2016, the 2<sup>nd</sup> quarter report was submitted on 20<sup>th</sup> Jan 2017 and the 3<sup>rd</sup> quarter report was submitted on 21<sup>st</sup> April 2017. These were within the prescribed submission dates of 30<sup>th</sup> of every month following the end of a quarter as per the PFM Act s. 166.</p>
1.8		Monthly reporting and up-date of accounts, including:	<p>The monthly reporting shall include:</p> <ol style="list-style-type: none"> <li>1. Income and expenditure statements;</li> <li>2. Budget execution report,</li> </ol>	<p>Review monthly reports.</p> <p>See also the PFM Manual, p. 82 of which some of the measures are drawn from.</p>	<p><b>Max. 2 points.</b></p> <p>If all milestones (1-3): 2 points</p> <p>If 1 or 2: 1 point</p>	0	<p>The County was preparing quarterly reports instead of monthly reports. The report included;</p> <ol style="list-style-type: none"> <li>1) Income and expenditure statements</li> </ol>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p><b>3.</b> Financial statement including:</p> <p><b>a.</b> Details of income and revenue</p> <p><b>b.</b> Summary of expenditures</p> <p><b>c.</b> Schedule of imprest and advances;</p> <p><b>d.</b> Schedule of debtors and creditors;</p> <p><b>e.</b> Bank reconciliations and post in general ledger.</p>		If none: 0 points.		<p>2) Budget execution report</p> <p>3) Details of income and revenue</p> <p>4) Summary of expenditures</p> <p>5) Annexes of creditors and imprest</p> <p>6) Bank reconciliations</p> <p>Since the County was generating quarterly reports instead of monthly reports, the assessors did not award any point.</p>
1.9		Asset registers up-to-date and inventory	Assets registers are up-to date and independent physical inspection and verification of assets should be performed once a year.	<p>Review assets register, and sample a few assets. PFM Act. Art 149.</p> <p>Checkup-dates.</p>	<p><b>Max. 1 point.</b></p> <p>Registers are up-to-date: 1 point.</p> <p>Transitional arrangements:  <u>First year:</u> Assets register need only to contain assets acquired by county</p>	<b>0</b>	<p>The asset register for the FY2016/17 was provided to the assessors for verification. Upon assessment, it was noted that:</p> <p>1) The register excluded assets, which were absorbed from the previous local government.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					governments since their establishment.  <u>Second year onwards:</u> register must include all assets, including those inherited from Local Authorities and National Ministries		2) The register did not include serial numbers, quantity, cost of the asset for computers and accessories. 3) Assets were lacking tags  We sampled a few assets in the office of the governor, deputy governor, and boardroom and found they could be linked to the register. The County was updating the register to incorporate the absorbed assets from the local authorities at the time of the assessment.
	<b>Audit</b>						
1.10	<b>Internal audit</b>	Effective Internal audit function	Internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA	Review audit reports.  Check against the PFM Act Art 155	<b>Max. 1 point.</b>  4 quarterly audit reports submitted	<b>1</b>	There was an effective internal audit function in place based on work plans. Reports were

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			committee, in place, then reports submitted to Governor)		in previous FY: 1 point.		prepared based on the Audit work plan instead of quarterly reports e.g. there were reports on revenue, internal controls and health inventory control, which were submitted to governor and the county secretary. There was no response or plans of action regarding submitted reports.
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee).	<b>Max. 1 point.</b> IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	<b>0</b>	An Audit committee for the executive has not been established, However, the County Assembly appointed one and gazette it on 30 <sup>th</sup> June 2017 and it was expected to have its 1 <sup>st</sup> meeting on 4 <sup>th</sup> August 2017 to review reports from the Internal Auditor of the County Assembly.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				PFM Act Art 155.			
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO.  Total expenditure as per reports to CoB.	Max. 2 points  Value of queries <1% of total expenditures: 2 points  <5% of total expenditure: 1 point	0	Value of audit queries for the FY2015/16 amounted to Kes.10.124B which is <b>201%</b> of total expenditure Kes.5.048B (10.124B/5.048B)
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there is no audit queries: 1 point.	1	The value of Audit queries for the FY2015/16 of Kes.10.124B reduced by <b>27%</b> compared to audit queries for the FY2014/15 amounting to Kes.13.889B ((1-(10.124B/13.899B))%)
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of audit report and evidence of follow-up: 1 point.	1	The audit report for the FY 2014/15 was submitted to the Assembly on 8 <sup>th</sup> Nov 2016, and approved for tabling on THE same day. The queries raised



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		and tender evaluation.	<p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented</p>	<p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.</p>	<p>annual reports plus all reports for procurements above proscribed thresholds): <b>1 point</b></p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: <b>1 point.</b></p> <p>d) Storage space and single complete files for sample of procurements: <b>1 point</b></p> <p>e) Evaluation reports: <b>1 point</b></p>	<p>c)1</p> <p>d)0</p>	<p>The report included all tenders and quotations issued to reserved groups (Youth, Women and Disabled) and procurements above prescribed threshold i.e. Above 4M on works and 2M on goods and services For instance, 1<sup>st</sup> and 2<sup>nd</sup> Quarter reports were submitted on 24<sup>th</sup> Feb 2017 instead of by 30<sup>th</sup> Oct 16 and 30<sup>th</sup> Jan 2017 respectively. 3<sup>rd</sup> and 4<sup>th</sup> Quarter were submitted on 24<sup>th</sup> July 2017.</p> <p>c) The County adhered to the procurement thresholds and procurement methods. On sampling 5 tender files and 5 quotation files, the following was observed;</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)			e)1	<p>1) Works below 4M were procured via quotation and above 4M through tendering process.</p> <p>2) Goods &amp; Services below 2M were procured through quotation while above 2M through tendering process.</p> <p>d) There was no registry for procurement files. The sampled files had all relevant documents i.e., tender adverts, opening minutes, evaluation reports, award letters and signed contracts. However, they were stored in open shelves within the department, hence compromising security their security.</p> <p>e) Evaluation reports</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							for some of sampled tender files were availed and duly signed by all Evaluation Committee Members. i) Tender No. CGN/ALF&CD/49/2016 /2017 of Kes. 4,791,122.24( Rabbit Breeding house and gate) ii) Tender No.CNS/CS/INS/08/2016-2018 (Medical insurance to executive and staff) of Kes. 103,948,350
<p><b>Key Result Area 2: Planning and M&amp;E</b>  <b>Max score: (tentative 20 points)</b></p>							
2.1	County M&E system and frameworks developed	County M&E/Planning unit and frameworks in place.	a) Planning and M&E units (may be integrated in one) established.	Review staffing structure and organogram.  Clearly identifiable budget for planning and M&E functions in the	<b>Maximum 3 points</b>  The scoring is one point per measure Nos. a-c complied	<b>1</b>	a) Planning was integrated with M and E. Both dockets were under the County economist. The

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>b) There are designated planning and M&amp;E officer and each line ministry has a focal point for planning and one for M&amp;E</p> <p>c) Budget is dedicated for both planning and M&amp;E.</p>	budget.	with.	<p>0</p> <p>0</p>	<p>County also had a Head of Performance Management who also contributed to M and E. We were advised that previously, M and E was functions were discharged by a volunteer as stated below.</p> <p>b) The County had an economist who discharged the responsibilities of a planner. There was no designated M and E officer and no M and E focal point in the Ministries as per available evidence. The County had been granted a United Nations Volunteer(UNV) by the United Nations</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Development Programme(UNDP) as an M and E technical assistant. The UNVs contract expired on February 28, 2017.</p> <p>c) The assessors reviewed the adjusted development and recurrent itemized budget 2016/17. There was no evidence of budget lines for either planning or monitoring and evaluation.</p>
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	<b>Maximum: 1 point</b>  Compliance: 1 point.	<b>0</b>	There was no M and E committee.
2.3	County Planning	CIDP formulated	a) CIDP: adheres to guideline structure of	CIDP submitted in required format (as	<b>Maximum: 3 points</b>	<b>1</b>	a) The CIDP adhered to guideline structures.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	systems and functions established	and up-dated according to guidelines	<p>CIDP guidelines,</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>contained in the CIDP guidelines published by MoDP).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	1 point for compliance with each of the issues: a, b and c.	0	<p>b) The CIDP had stated objectives and priorities. The implementation matrix did not articulate outcomes since the indicators are also stated as outcomes. A review of the previously mentioned column in the matrix demonstrated that it outlined indicators at activity level and did not therefore capture outcomes.</p> <p>The assessors did not discern a results matrix that is a hierarchy of expected of results. Indeed, the CIDP did not outline results as far the assessors could see. In addition, the CIDP did not have provisions for reporting. The assessors nevertheless, noted that Indicators were stated.</p> <p>c) It was not possible to measure this</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							performance measure. The assessors were only able to get data on revenue for 2015/16 and not 2016/17. The total County revenue for 2015/16 was KES 5,247,544,314. However, neither the ADP FY2016/17 nor that one of FY2017/18 provided a summary budget or even a total budget and as such a comparison with the revenue was not possible.
2.4		ADP submitted on time and conforms to guidelines	<p>a) Annual development plan submitted to Assembly by September 1st in accordance with required format &amp; contents (Law says that once submitted if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	Review version of ADP approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	<p><b>Maximum: 4 points</b></p> <p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p>	<b>0</b>	<p>a) The ADP for 2017/18 was received by the Assembly on September 1, 2016 in accordance with the requirements of s. 126 of the PFM Act.</p> <p>b) A review of the 2017/18 ADP established the following:</p> <ul style="list-style-type: none"> <li>• s.126(1) and clauses (a) and(b) – Not</li> </ul>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>addressed</p> <ul style="list-style-type: none"> <li>• -s.126(1) (c)- -Sub clause(i)-Addressed - Sub clause(ii)- Addressed -Sub clause(iii)- Not Addressed -Sub clause(iv)- Addressed</li> <li>• s.126(1)(d)-Not addressed</li> <li>• s.126(1)(e)- Not Addressed</li> <li>• s.126(1)(f)- Addressed</li> <li>• s.126(1)(g)- Not Addressed</li> <li>• s.126(1)(h)- Addressed</li> </ul>
2.5		Linkage between CIDP, ADP and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.  The costing of the ADP	<b>Maximum: 2 points</b>  Linkages and within the ceiling: 2 points.	<b>0</b>	It was difficult to establish linkages between the three documents due to the ADP not having been based on the CIDP. A sample of 10 projects in the ADP could not be

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				is within +/- 10% of final budget allocation.  Sample 10 projects and check that they are consistent between the two documents.			traced in the CIDP.,  The ADP did not have a budget summary or a total budget. Projects shared?
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	a) County C-APR produced;  b) Produced timely by September 1 and  c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.  (Ad b) Compliance if produced within 3 months of the closure of a FY and sent to Council of Governors for information. This will be done in reference with the County Integrated	Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.  Verify that the indicators have been sent to the CoG.	<b>Maximum: 5 points.</b>  a) C-APR produced = 2 points  b) C-APR produced by end of September. 1 point.  c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation:	<b>0</b>	a) The County did not produce a C-APR. There was an ongoing effort, however, integrate a C-APR into the annual work plan and indeed, there was a draft document available at the time of the assessment.  b) As already stated, there was no C-APR  c) See the above.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			M&E System Guidelines.		2 points.  (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)		
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review completed project and evaluations (sample 5 large projects).	<b>Maximum: 1 point.</b>  Evaluation done: 1 point.	<b>1</b>	We noted a report titled "Sampled projects implemented by various departments of the County Government of Nyeri. The report contained information on the status of key projects in at least eight departments and contained details of implementation status, observations and recommendations. While the assessors were advised the report had been shared with

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							the County Secretary, they were not provided with evidence of the same.
2.8		Feedback from Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-ARP informing ADP and budget	<b>Maximum: 1 point.</b>  Compliance: 1 point.	<b>0</b>	It was not possible to review this performance measure since there was no C-APR.
<b>Key Result Area 3: Human Resource Management</b> <b>Max score: 12 points.</b>							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets?  b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure?  c) Have the annual	Staffing plan  Capacity Building Assessment / CARPS report  Documentation evidencing hiring, training, promotion, rationalization, etc. In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to	<b>Maximum 3 points:</b>  First AC&PA: a = 2 points, b = 1 point c = NA.  Future AC&PAs: a=1 point, b = 1 point, c = 1 point	<b>a)0</b>	a) The County had developed staff establishment /plans but in draft form for the FY2017/18. The plans did not include targets, but Head of Performance Management expected to fine tune staff plans with the budget by December 2017.  b) The staff plans were informed by CARPS



No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	<p>a) Job descriptions in place and qualifications met (AC&amp;PA 1: Chief officers / heads of departments; 2nd AC&amp;PA: all heads of units; future AC&amp;PAs: all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&amp;PA 1: Chief officers / heads of departments; 2nd AC&amp;PA: all heads of units; future AC&amp;PAs: all staff (sample check))</p> <p>c) Accurate recruitment, appointment and promotion records available</p>	<p>Job descriptions</p> <p>Skills and competency frameworks.</p> <p>Appointment, recruitment and promotion records</p>	<p><b>Maximum score: 4 points</b></p> <p>All a, b and c: 4 points.</p> <p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>	<p>a)0</p> <p>b)0</p> <p>c)1</p>	<p>a) Job descriptions were missing on offer letters in the personal files for the CO's and Directors. However, a review of academic qualification against schemes of service, provided evidence of qualifications being met for the positions held.</p> <p>The County PSB admitted that JDs had been omitted in the letters of offer and indicated they would be attaching the same in the offer letters in future.</p> <p>b) A skills and competency framework was in place had been adopted from the national government PSB. It was observed that it was more like schemes of service as it</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>highlighted the qualifications for different grades / cadres and skills required. The assessors could not link it with the Job descriptions as JD's were missing in personal offer letters.</p> <p>c) Accurate recruitment, appointment and promotion files were available.</p> <p>The recruitment process started from the department identifying the need. The HOD forwarded the request to the CEC who upon approval forwarded the same to the County Human Resource Advisory committee (CHRAC. The CHRAC forwarded its recommendations to the County PSB, who</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>upon positive evaluation, advertised, interviewed, shortlisted, appointed and placed.</p> <p>Promotions were two categories;</p> <p>1) Common Cadre where after 3 years after employment, employees automatically qualified for promotion based on minimum qualifications, e.g. education qualification</p> <p>2) Internal advertisements when positions became available during which officers could apply for higher positions.</p>
3.3	Staff appraisal and performance	Staff appraisals and	a) Staff appraisal and performance management process	Review staff appraisals. County Act, Art 47 (1).	<b>Maximum score: 5 points.<sup>1</sup></b>		a) Staff appraisals were not in place. There were plans to have it

<sup>1</sup> Note: higher points only expected in subsequent ACPAs, but PM is kept stable across ACPAs.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	management operationalised in counties	performance management	<p>a) developed and operationalized.</p> <p>b) Performance contracts developed and operationalized</p> <p>c) service re-engineering undertaken</p> <p>d) RRI undertaken</p>	<p>Country Public Service Board Records.</p> <p>Staff assessment reports.</p> <p>Re-engineering reports covering at least one service</p> <p>RRI Reports for at least one 100 day period</p>	<p>a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for</p> <p>b) Performance Contracts in place for CEC Members and Chief Officers: 1 point</p> <p>Performance Contracts in place for the level below Chief Officers: 1 point</p> <p>c) Service delivery processes re-engineered in counties: 1 point</p> <p>d) Rapid Results Initiatives-RRIs launched/upscaled : 1 point</p>	<p>a)0</p> <p>b)0</p>	<p>integrate the same in the performance management system and operationalize it by December 2017 for the FY2017/18.</p> <p>Performance management process was at 75% stage of development according to what the assessors were advised and was expected to be rolled out in the month of December 2017.</p> <p>b) The Performance contracts developed in the FY 2014/15 were in draft form and no operationalization had taken place. The assessors were informed that the County intended to operationalize the performance contracts for FY 2017/18 , immediately after the</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
						<p>c)1</p> <p>d)0</p>	<p>elections.</p> <p>c) The county had re-engineered its service delivery on Single business permit by having it automated it to Electronic Single business permit from which it had collected Kes. 91,749,565 being a 14.3% increase on OSR. It had also reduced queuing by the public thereby making the process more effective and efficient.</p> <p>d) The County had not undertaken any RRI, but was in the process of undertaking one during the FY 2017/18 period.</p>
<b>Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county</i></b>							

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<p><i>governance affairs of the society</i>  <b>Max score: 18 points</b></p>							
4.1	Counties establish functional Civic education Units	CEU established	<p>Civic Education Units established and functioning:</p> <p>(a) Formation of CE units  (b) Dedicated staffing and  (c) Budget,  (d) Programs planned, including curriculum, activities etc. and  (e) Tools and methods for CE outlined.</p>	County Act, Art 99-100.	<p><b>Maximum 3 points.</b></p> <p>CEU fully established with all milestones (a) - (e) complied with: 3 points.</p> <p>2-4 out of the five milestones (a-e): 2 points</p> <p>Only one: 1 point.</p>	<b>0</b>	<p>a) The County did not have a CE Unit at the time of the assessment. The assessors were advised that a revised staff structure and request for recruitment of staff was before the County Public Service Board to facilitate recruitment of relevant staff.</p> <p>b) There was no dedicated staff, matters of CE were being handled by a Sub -County Administrator based at the County headquarters.</p> <p>c) The assessors reviewed the Adjusted Development and Recurrent Itemized</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>budget for 2016/17 and saw no evidence of an allocation for CE.</p> <p>d) No evidence was provided of programmes and activities.</p> <p>e) No tools and methods for CE were outlined.</p>
4.2		Counties roll out civic education activities	Evidence of rollout of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on training of citizens etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	<b>Maximum 2 points.</b>  Roll out of minimum 5 civic education activities: 2 points.	<b>0</b>	We only were provided with one report from Mahiga Ward, which indicated that CE activities were conducted in locations in the Ward between May 5 <sup>th</sup> and 8 <sup>th</sup> , 2015. According to the Sub County Ward Administrator (who was also dealing with CE/PP), there were ongoing CE activities at Ward level but due to lack of documentation, there was no evidence of the same.
4.3	Counties set	Communica	a) System for Access to	County Act, Art. 96.	<b>Maximum 2</b>		a) The County had

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	up institutional structures systems & process for Public Participation	tion framework and engagement .	<p>information/ Communication framework in place, operationalised and public notices and user-friendly documents shared in advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and officer is operational.</p>	<p>Review approved (final) policy / procedure documents describing access to information system and communication framework and review evidence of public notices and sharing of documents. Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)</p>	<p><b>points.</b></p> <p>a) Compliance: 1 point.</p> <p>b) Compliance: 1 point.</p>	<p><b>0</b></p> <p><b>0</b></p>	<p>enacted the County Public Participation Act 2015. The Act specifically provides as its purpose (s. 3), that of giving effect to Article 35 of the Constitution on access to information. s.4 (d) requires that information be provided in advance of consultation activities and s. 14 provides for all departments to provide information in electronic format in a timely, efficient and usable manner to facilitate public participation. However, there was no system in place to give effect</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							to the foregoing. b) The County did not have a designated officer.
4.4		Participatory planning and budget forums held	<p>a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just</p>	<p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations</p> <p>Minutes from meetings in the forums.</p> <p>List of attendances, Meetings at ward levels,</p> <p>Link between minutes and actual plans.</p> <p>List of suggestions from citizens, e.g. use of templates for this and reporting.</p> <p>Feedback reports / minutes of meetings where feedback provided to citizens</p>	<p><b>Maximum 3 points.</b></p> <p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>	<b>1</b>	<p>a) The assessors were provided with a newspaper advert inviting citizens to participate in CFSP and budget forums for 2017/18(The Star, November 18, 2016). The assessors also reviewed a list of participants for the budget and CFSP forums for 2017/18 from all the Sub Counties. There were, however, no minutes or reports provided.</p> <p>b) There was evidence of additional citizen’s consultations with the Governor labeled as “County Dialogue Meeting” held on November 19, 2016.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>				<p>According to the information provided, this was in fulfillment of the provisions of s. 18 of the County Public Participation Act, which requires annual forums between the governor and citizens.</p> <p>c) The assessors were availed with a document that sought to map out stakeholders for Gatitu/Muruguru Ward. The County did not have a County Budget and Economic Forum.</p> <p>d) It could not be determined whether the forums were structured since no reports were produced. Only notices and lists of attendance were available. The assessors were provided with evidence of inputs from</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							citizens contained in forms titled” Ward Priority Projects for Consideration for Funding 2017/18”. The forms provided for participants to list the department and a description of desired activities. f) There was no evidence of feedback to citizens.
4.5.		Citizens’ feed back	Citizen’s feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is feed-back mechanism in place.	<b>Maximum points: 1</b>  Compliance: 1 point.	<b>0</b>	The County does not produce a C-APR
4.6		County core financial materials, budgets, plans,	Publication (on county web-page, in addition to any other publication) of: <b>i) County Budget</b>	PFM Act Art 131. County Act, Art. 91. Review county web-page.	<b>Maximum points: 5 points</b>  9 issues: 5 points 7-8 issues: 4	<b>1</b>	The status of the identified documents was as follows:  i)County Budget

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		accounts, audit reports and performance assessments published and shared	<ul style="list-style-type: none"> <li>Review and Outlook Paper</li> <li>ii) Fiscal Strategy Paper</li> <li>iii) Financial statements or annual budget execution report</li> <li>iv) Audit reports of financial statements</li> <li>v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter</li> <li>vi) Annual progress reports (C-APR) with core county indicators</li> <li>vii) Procurement plans and awards of contracts</li> <li>viii) Annual Capacity &amp; Performance Assessment results</li> <li>ix) County citizens' budget</li> </ul>	(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	<ul style="list-style-type: none"> <li>points</li> <li>5-6 issues: 3 points</li> <li>3-4 issues: 2 points</li> <li>1-2 issues: 1 point</li> <li>0 issues: 0 point.</li> </ul>		<ul style="list-style-type: none"> <li>Review and Outlook Paper- <b>Published for 2016</b></li> <li>ii)Fiscal Strategy Paper- <b>Published for 2016</b></li> <li>iii)Financial statements or annual budget execution report-<b>Not published</b></li> <li>iv)Audit reports of financial statements- <b>Not published</b></li> <li>v)Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter- <b>Not published</b></li> <li>vi)Annual progress reports (C-APR) with core county indicators- <b>Not published</b></li> <li>vii)Procurement plans and award of contracts- <b>Not Published</b></li> <li>viii)Annual Capacity &amp;</li> </ul>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Performance results- N/A ix)County citizens' budget- <b>Not published</b>
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23.  Review gazetted bills and Acts, etc.  Review county web-site.	<b>Maximum 2 points</b>  Compliance: 2 points.	<b>2</b>	The County had so far enacted 38 laws. Out of these none were published on the County Executive website, while the County Assembly had only published 10. Website has acts published and the gazetted bills and acts
<b>Result Area 5. Investment implementation &amp; social and environmental performance</b> <b>Max score: 20 points.</b>							
5.1	Output against plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects  <i>Note: Assessment is done for projects planned in the Annual</i>	Sample min 10 larger projects from minimum 3 departments/sectors.  Points are only provided with 100 % completion against the plan for each project.	<b>Maximum 4 points (6 points in the first two AC&amp;PAs).<sup>2</sup></b>  More than 90 % implemented: 4 points ( <u>6 points</u> in the first two	<b>0</b>	There is no project completion register thus it was not possible to measure this area since the actual implementation plan for the projects could not be determined either from the CIDP or

<sup>2</sup>As VFM is only introduced from the third ACPA, the 5 points for this are allocated across indicator 5.1 to 5.4 in the first two ACPA on the top scores in each PM, e.g. from 4 points to 6 points in the Performance Measure No. 5.1

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p><i>Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects is made, and weighted according to the size.</i></p>	<p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&amp;E reports etc.</p>	<p>AC&amp;PAs).</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 point will be awarded.</p> <p>An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within</p>		<p>the ADP. The assessors gave out a list of projects (listed in MPC 8) which they intended to sample but did not get feedback on any. The projects should be copied here.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).		
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within <b>budget</b> estimates (i.e. +/- 10 % of estimates).	<p>Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied). Review completion</p>	<p><b>Maximum 4 points. (5 points in the first two AC&amp;PAs).</b></p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&amp;PAs)</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>	<b>0</b>	No information was provided for this section despite a request for the same.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				<p>reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&amp;E reports.</p> <p>Compare actual costs of completed project with original budgeted costs in the ADP/budget.</p>			
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was <b>minimum 5 % of the total capital budgeted evidence in selected larger projects</b> (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	<p>Review budget and quarterly budget execution reports as well as financial statements.</p> <p>Randomly sample 5 larger projects, which have been completed 2-3 years ago.</p> <p>Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually</p>	<p><b>Maximum 3 points (4 points in the first two AC&amp;PAs).</b></p> <p>Maintenance budget is more than 5 % of capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after: 3 points (4 in the first two AC&amp;PA). More than 5 %</p>	<b>0</b>	Budgeting for maintenance provided for in a lump sum manner and applied on a needs basis to projects. There is no specific provision for projects. It is not possible therefore to link maintenance budget to specific projects.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				been provided for maintenance of these investments.	but only 3-4 of the projects are catered for: 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social <b>Audits/reports</b> for <b>EIA /EMP</b> related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 2 points (3 points in the first two AC&PAs)  All 100 % of sample done in accordance with framework for all projects: 2 points (3 points in the first two AC&PAs)  80-99 % of projects: 1 points	<b>0</b>	Out of 10 projects listed for sampling, only one had been subjected to an EIA. Check on the projects. Share them
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act	Relevant <b>safeguards instruments Prepared:</b> Environmental and	Sample 5-10 projects	All 100 % of sample done in accordance with	<b>0</b>	No evidence was provided on this performance

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		followed.	Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to commencement of civil works <b>in case where screening has indicated that this is required.</b> All building & civil works investments <b>contracts contain ESMP implementation provisions</b> (counties are expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.		framework for all projects: 2 points  80-99 % of projects: 1 points		measurement based on a list of projects we had listed for sampling (MPC 8).  Provide a list of the projects
5.6	Value for the Money (from the 3 <sup>rd</sup> AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money	To be included from the <b>3<sup>rd</sup> AC&amp;PA only.</b> A sample of minimum 5 projects will be reviewed. The methodology will	<b>Maximum 5 points.</b>  To be developed during implementation	N/A	Funds were yet to be released for projects implementation

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			assessment tool.	<p>be developed later, prior to the 3<sup>rd</sup> AC&amp;PA.</p> <p><b>Note</b> that a sample will be taken of all projects, not only the ones, which are funded by the CPG. The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points.</p>	<p>based on the TOR for the VfM.</p> <p>Points: maximum 5, calibration between 0-5 points.</p> <p>E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4 points, etc.</p>		
					<b>Total Maximum Score: 100 points.</b>	<b>21</b>	

### 3.0 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

#### 3.1 Summary of Results

Table 6: Summary of Results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Assessment Met/ Not Met
1. County signed participation agreement	Assessment Met
2. Capacity Building plan developed	Assessment Met
3. Compliance with investment menu of the grant	Not applicable
4. Implementation of CB plan	Not applicable

Table 7: Summary of Results Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Assessment Met/ Not Met
Minimum Access Conditions Complied with Compliance with Minimum access conditions	To ensure minimum capacity and linkage between CB and Investments	Assessment Met
Financial Management Financial statements submitted	To reduce fiduciary risks	Assessment Met
Audit Opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce Fiduciary risks	Assessment Not Met
Planning Annual planning documents	To demonstrate a minimum level of capacity to plan and manage funds	Assessment Not Met

in place		
<b>Adherence with the investment menu</b>	To ensure compliance with environmental and social safeguards and ensure efficiency in spending	Not Applicable
<b>Procurement Consolidated procurement plans in place</b>	To ensure procurement planning is properly coordinated from the central procurement unit	Assessment Met
<b>County Core staff in place</b>	Core staff in place as per County Government Act	Assessment Not Met
<b>Environmental and social safeguards</b>	To ensure that there is a mechanism and capacity to screen environmental and social risks	Assessment Not Met
<b>Citizens' Complaint System in place</b>	To ensure sufficient level of governance and reduce risks for mismanagement	Assessment Not Met

**Table 8: Summary of Results for Performance Measures**

<b>Key Result Areas</b>	<b>Result/Score</b>
<b>KRA 1: Public Financial Management</b>	<b>11</b>
<b>KRA 2: Planning and monitoring and evaluation</b>	<b>3</b>
<b>KRA 3: Human Resources Management</b>	<b>3</b>
<b>KRA 4: Civic Education and Participation</b>	<b>4</b>
<b>KRA 5: Investment implementation &amp; Social and environmental performance</b>	<b>0</b>
<b>TOTAL SCORE</b>	<b>21</b>

The following is a summary of findings on capacity building requirements of the county based on the assessment (overall indicative areas) listed by Key Result Areas.

**a) Public Finance management**

- There is need to comply with IPSAS reporting format on quarterly financial statements by including budget execution report
- Need to have all submissions and forwarding letters to NT, CoB well stamped and filed
- Budget department need to file all documents relating to approval and submission process of County Review and outlook paper, Fiscal strategy paper and budget estimates.
- Sensitize the executive on essence of reviewing Internal Audit reports generated as well put in place Audit committee
- Capacity building required in procurement department to enhance usage of IFMIS system in the procurement process (25 steps)
- Procurement department needs to comply with PPRA regulations of submitting quarterly reports on time.
- There is urgent need of proper storage system for the procurement files in the county

**b) Human Resources**

- Put in place staff plans with annual targets. There is need to develop performance and staff appraisals for all staff.
- Urgently update all staff files to include job descriptions, academic certificates and curriculum vitae
- Induction training for staffs once proposed Performance Management Systems are developed and installed;
- Support performance improvement through training, short courses, workshops, conferences.

**c) Environment and Social Safeguards**

- Establish an environmental safeguards system
- Institutionalizes EIA/EMP and in projects
- Establish, Institutionalize and train the County Environment Committee

**d) Monitoring and Evaluation**

- Establish and institutionalize the County Monitoring & Evaluation Committee
- Deploy a dedicated M and E officer
- Provide budget lines for M and E and planning
- Develop County Annual Progress Reports
- Formalize evaluation of completed projects by ensuring reports are discussed and acted upon

**e) Civic Education**

- Establish a Civic Education and Public Participation Unit
- Conduct CE activities
- Institutionalize public feedback forums
- Appoint an officer to deal with citizens' complaint management

- Institutionalize a citizens' complaint management system
- Institutionalize publication of all relevant County documents for public consumption on the website as well as any other appropriate media.
- Review and develop public participation and information dissemination methodologies that respond to the specific circumstances and socio-cultural context of Nyeri.
- Fully implement the Nyeri County Participation Act 2015.

#### 4.0 CHALLENGES IN THE ASSESSMENT

The following were some of the key challenges encountered during the process of undertaking the assignment.

- Opposition from key County officials made the process of data collection difficult for instance we were unable to collect information on the County Secretary.
- Weak documentation including inadequate filing facilities made document retrieval difficult particularly as the County executive lacked a central registry
- The assessment exercise was adversely affected by the ongoing political campaigns since some senior officers were reportedly on the campaign trail and were therefore not available to support the assessment process.
- A formal closing meeting did not take place due to opposition from a senior County official.

## 5.0 SPECIFIC AND GENERAL COMMENTS TO INDIVIDUAL ASPECTS OF THE ASSESSMENT PROCESS

Issues raised and respective recommendations made by individual aspect of assessment, i.e. MACs, MPCs and PMs are provided in the following sections 5.1 to 5.3.

### 5.1 MAC's

The documents were availed

### 5.2 MPC's Issues

- Audited accounts were not available for the financial year 2015/16 as the office of the Auditor General was still to release the same.
- Asset register though in place, require to be updated with relevant missing information in some assets like cost, serial number and tag number
- Procurement indicators are met with Consolidated Procurement Plan for the FY 2016/17 Year in place.
- Core Staff in place was partially met with exception of M&E Officer, Environment Officer who are not in place. Ag. County Secretary file was not availed hence unable to ascertain her qualification in the current positions held.
- There was no evidence of an environmental and social safeguards system
- The Complaints Handling System was not operational since there was no staff in place to deal with complaints.

### 5.3 PMs

#### KRA 1: Public Finance Management

The following observations were made:

- There was delay in approving budget estimates for the FY 2016/17 by County Assembly till 21<sup>st</sup> Nov 2016 due to rivalry which existed between executive and Assembly
- IFMIS are not fully adopted and there is a need to automate the system end to end
- There is urgent need to fully automate revenue collection process, as existing automation is only on Electronic Business Single Permits which amount to 14.3% of total OSR.
- Submission compliance to NT could not be ascertained as no evidence was provided to assessors.
- Quarterly reports though prepared using IPSAS format, they are omitting budget execution section which mandatory.
- Assets Register is in place, though not up to date. The register still misses basic information like cost, tag, and Serial number, Title deed and log book details.
- Internal Audit plans not availed. There is no preparation of quarterly reports though impromptu reports were availed and no action plan from executive in place. Also audit

committee is yet to be formed in by executive, though for assembly is yet to be operationalised.

- Procurement: County is yet to fully operationalize the IFMIS system. Currently they are undertaking only 15 steps. There is still need for capacity building on full implementation of the system.
- There is an urgent need to have a secure storage system for the files in place.

## **KRA 2: Planning and Monitoring & Evaluation**

The following was observed:

- The County M and E Committee was not established
- It was not possible to establish linkages between the CIDP, ADP and Budget due to the absence since many projects in the ADP were not consistent with those in the CIDP.
- There County did not produce a C-ARP.
- The County did not have a dedicated M and E officer.

## **KRA 3: Human Resource**

The following was observed:

- Staffing plans and establishments for the FY 2017/18 are in draft form, hoping to be finalized soonest the county executive comes in place after elections.
- Skills and competency framework is yet to be developed and operationalised
- Most of the personal files are not updated as missed vital information like academic qualifications, job descriptions and curriculum vitae
- There is no staff appraisal in place for most departs apart from Health, Agriculture.
- There is no performance appraisals and Performance contracts undertaken in the county.
- Approved organogram for Agriculture and Health department are in place, but for other departments are in draft form.
- Performance management system is in progress at 75% completion. The County stated it hoped to launch it by December 2017.
- County public service board was not involved in KDSP assessment yet they play a focal role in Human resource management.

## **KRA 4: Civic Educations and Participation**

The following was observed:

- The County did not have a CE/PP unit and consequently had not dedicated staff for CE/PP
- There was no budgetary provision for CE/PP
- There were no CE programs
- Sufficient information was not published to facilitate citizen's participation in County governance since key documents were not either the County executive's website.
- There were no feedback mechanisms for citizens on their input to key County documents

- The County had not fully implemented the County Participation Act 2015

#### **KRA 5 Investments and Social Environment Performance**

The following was observed:

- There was no evidence provided on whether EIAs, ESMPs etc. were conducted before commencement of civil works
- It was not possible to track performance of County investments since no information was provided to facilitate the same.

## **6.0 NOTIFICATION OF DISAGREEMENT WITH THE OUTCOME OF THE ASSESSMENT ALREADY NOTED DURING THE FIELD-TRIP**

- No notice of disagreement was noted as the team gave an overview of their experience during the assessment and a highlight of the weak areas that needed improvement and which the County staff admitted as a need.
- None of the Quality assurance variation issues have arose so far on the assessment report.

## 7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

Table 9: Areas of the county of weakest performance during the field visit.

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"> <li>• Lacks Capacity in IFMIS procurement process</li> <li>• Audit Committee need to be constituted</li> <li>• Not in Compliance with IPSAS Format on quarterly financial reports submitted to National Treasury</li> <li>• Lack of evidence on submissions of Quarterly reports to NT</li> <li>• Lack of proper follow ups on evidence for budget estimates submission and approval process</li> </ul>
KRA 2	Planning &M&E	<ul style="list-style-type: none"> <li>• Linkages between the CIDP, ADP and Budget could not be established</li> <li>• County Monitoring and evaluation committee not in place</li> <li>• County Annual Progress report not produced</li> <li>• No evidence of budgetary provision for M and E and planning</li> </ul>
KRA 3	Human Resource Management	<ul style="list-style-type: none"> <li>• Weak HR department to effect the necessary requirements e.g. staff plans, performance contracts etc.</li> <li>• Lack of coordination with County PSB to ensure the JD are included on offer letters for all staffs.</li> <li>• Lack of regular update of personal files with relevant information. e.g. academic certificates, CV and JD's</li> </ul>
KRA 4	Civic Education and Participation	<ul style="list-style-type: none"> <li>• CE/PP unit not in place</li> <li>• No evidence of budgetary provision for CE/PP</li> <li>• No functional System not in place for complaints management</li> <li>• Key documents not published online</li> <li>• County Participation Act 2015 not fully implemented</li> </ul>
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> <li>▪ EIAs/EMPs were not conducted for most sampled projects</li> <li>▪ No information provided to track investment performance</li> </ul>

## **ANNEX 1: MINUTES OF THE ENTRANCE MEETING HELD AT NYERI COUNTY**

**Date:** 31<sup>st</sup> July 2017

**Time:** 11.15 AM to 12.15 Pm

**Venue:** Governor Board Room

### **In attendance**

- |   |  |
|---|--|
| 1) Samuel Nyingi – Performance Manager<br>(KDSP focal person) | 9) Chris Gathogo – Economist           |
| 2) Jenard Mwigge – Clerk of Assembly                          | 10) George Karimi – Internal Auditor   |
| 3) Josiah Mathenge – HR & Admin                               | 11) Patrick Gitobu – Director Sales    |
| 4) Joseph Kimiti – HR Officer                                 | 12) Eustace King’ori – Accountant      |
| 5) Robert Chege – On attachment                               | 13) Richard Kimani – CO Finance        |
| 6) Teresa Ngunia – M&E Unit                                   | 14) Jesse Wamugunda – Director Revenue |
| 7) Mary Wachira – HRO   | 15) Pius Ng’ang’a – Consultant         |
| 8) Pauline Ndegwa – SCA – PAIC                                | 16) Henry Ochido – Consultant          |

### **Agenda:**

- Introduction & Brief from Chairman
- Consultants Brief
- AOB

### **Preliminary**

Mr. Nyingi (KDSP Focal person) & Chairman called the meeting to order at 11.15Am. Ms. Waruguru opened the meeting with a word of prayer.

### **Min 1/31/07/17: Introduction:**

Members present were given an opportunity to introduce themselves and the respective position held within the county. The assessor also introduced themselves.

The chair took those present through the AC&PA process to facilitate appreciation for the need for the assessment. He requested County staff present to cooperate during the entire exercise noting that the time available for the same was limited.

### **Min 2/31/07/17: Brief by Consultants**

The assessors appreciated the County team for its stated commitment to ensure the assessment process flowed smoothly. They took those present through the documents, which would be needed as evidence. They noted that the assessment was evidence based and that documents

presented should be verifiable. The assessors also took the opportunity to respond to questions from those present to ensure clarity.

**Min 3/31/07/17: AOB**

It was resolved that the assessors would work from the Deputy Governor's board room. All evidence would be submitted to the said station. Nevertheless, the assessors promised to be flexible and noted their willingness to visit specific offices to seek evidence if that was most appropriate. The County Assembly & HR specifically requested that the assessors collect data from their offices, the former because their offices were a distance away from the County executive offices and the latter due to the confidential nature of the information it held.

It was also resolved that a closing meeting be held on Wednesday 2<sup>nd</sup> Aug 2017 at 3.00 Pm

There being no other business, the meeting ended with a word of prayer from Ms. Pauline at 12.15Pm

## **ANNEX 2: EXIT MEETING HELD AT NYERI COUNTY**

There was no formal exit meeting due to factors already mentioned and specifically because there was no quorum. However, the assessors held a meeting with the Focal Point Mr. Samuel Nyingi as follows.

**Date:** 2<sup>nd</sup> August 2017

**Time:** 5.15 PM to 6.15 PM

**Venue:** Deputy Governor Board Room

### **In attendance**

1. Mr. Samuel Nyingi – Performance Manager (KDSP Focal Person)
2. Henry Ochido- Consultant
3. Pius Ng'ang'a -Consultant

### **Agenda**

1. Presentation of Preliminary Findings
2. Comments from the County
3. AOB

### **Preliminary Findings**

There was no quorum to constitute an exit meeting

The consultants presented their findings to Mr. Nyingi to forward the same to personnel in charge of respective KRA's as follows:

#### **1. Public Finance Management**

##### **1.1 Finance**

- Quarterly reports are not in compliance with IPSAS format as it excludes required information like Budget Execution report
- Need to have all submissions letters in place and stamped from relevant bodies e.g. NT, CoB, and County Assembly
- The asset register was provided but lacked some basic information like cost, serial number, tagging, and log book details. There was need to maintain an updated register.
- County was not compliance with timelines for submitting quarterly financial statements to National Treasury. No evidence was provided to support compliance with submission timelines.
- Lack of secure and enough storage capacity for the procurement files

## 1.2 Procurement

- Instead of Quarterly reports, county is preparing half year reports and submitting to PPRA.
- Annual assessment report from PPRA was not availed for verification
- There is lack of Storage space for procurement documents. This was budgeted for implementation in the FY 2017/18

## 1.3 Internal Audit

- Internal Audit reports were submitted to Governor and respective Cos but no reviews and action reports & plan in place
- Audit committee not constituted
- There is need for Quarterly reports instead of impromptu reports

## 1.4 Human Resources

- Staff plans for the FY 2017/18 were in draft form
- Performance contracts are not in place
- Performance Appraisals and staff appraisals are not in place apart for the devolved functions like health and agriculture.
- Organograms were in draft form apart from that of health and agriculture department
- Some of the core staffs were missing e.g. Designated M&E Officer, Designated Environment Officer
- File for Ag. County secretary was not availed for verification
- Most of the positions are held in acting capacity e.g. CO Public admin, information and communication, Co Agriculture, CO Infrastructure, CO Lands.
- Most of Staff personal files require urgent update as they were missing CV, Academic certificates, Jobs description, thus difficult to ascertain qualification for different positions held.

## 2.0 Planning, Monitoring and Evaluation

- M and E and Planning unit in place but no M and E designated staff
- There was no budget line for either planning or M and E
- CIDP and ADP on the website
- ADP does not fully meet the guidelines provided for in s. 126 PFM
- Approved budget not on the website
- No County M and E committee

- No M and E focal points at ministerial level
- No C-APR thought we saw efforts made to develop C-APR. C-APR should be based on ADP
- Saw reports on M and E part of which met evaluation requirements. However, no evidence of official submission of the documents-The same needs to be structured and institutionalized

### **3.0 Civic Education and Public Participation**

- No CE/PP Unit in place although we were advised of efforts to address the same.
- There was a legal framework for CE/PP - County Public Participation Act 2015
- The County Public Participation Act has not been fully implemented. Though we noted the Governor had conducted a dialogue with citizens, which met the requirements of the Act.
- Not all documents published in the County website, which is in violation of s.15 of the County Participation Act 2015.
- County Budget and Economic Forum not in place
- Only one instance noted of evidence of CE outreach. Assessors advised that CE conducted by Ward Administrators, who, however, did not develop reports- Assessors advised that the County should develop reporting template for the Ward Administrators
- No evidence of citizens engagement and feedback forums in terms of the Budget
- No budget for CE/PP
- No evidence of programmes, work plans etc.
- No citizen's complaint system in place or designated staff. We were advised of telephone lines but this were not recorded nor followed up on.
- Out of 38 Acts passed by the County Assembly only 10 available on the County Assembly website. None on the County executive website

### **4.0 Investments and Social Environment Performance**

- No environmental safeguards system in place
- Not all projects due for EIAs subjected EIAs as required by law.
- Information not provided on investments to facilitate assessment

### **5.0 Comments from the County Officials**

The County officials responded as follows:

- The findings were accurate

- It was good that that some issues covered by the assessment were already identified in the capacity building plan
- Thanked the assessors for the good work.
- They shall embark in ensuring the gaps identified are minimized

**AOB**

There being no other business the meeting ended at 6.20 PM