

# **KIRINYAGA 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
CGKIR	-	County Government of Kirinyaga
CIDP	-	County Integrated Development Plan
CO	-	Chief Officer
CPG	-	County Performance Grants
CPSB	-	County Public Service Board
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
PFM	-	Public Finance Management (Act)
POM	-	Programme Operation Manual

## ACKNOWLEDGEMENT

The consulting team from **Matengo Githae & Associates** thanks the entire staff of Kirinyaga County Government and County Assembly Officials, senior management and staff who participated in the Annual Capacity and Performance Assessment.

In particular the team acknowledges the leadership roles by the **County Secretary, Joe Muriuki**, who welcomed the team during a courtesy call to his office early Monday morning on 31<sup>st</sup> July 2017. The assessment team notes with a lot of appreciation the key roles played by **Mr Joseph K Kirembu** who is the **KDSP Kirinyaga County Focal Person** including chairing the Exit Meeting and also various roles played singularly and jointly by **KRAs Focal Persons** for all entry arrangements, staff mobilization and arranging for assessment sessions. Further the team acknowledges participation and involvement of all staff who participated in Exit Meeting on 2<sup>nd</sup> August 2017.

To all county staff who made valuable contributions, provided data and information and other also who played supportive roles throughout the assessment and document review processes, the assessment team appreciates your time, efforts and dedication to make the process of ACPA a success.

## 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, namely:

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 assessment of Kirinyaga County spanning the methodology used for the assessment, time plan and overall process, summary of the results, summary of capacity building requirements and need for follow – up, challenges in the assessment in general and training methods.

**Table 1: The summary of the assessment was summed as follows:**

ACPA Measures	Outcome
MAC	All have complied with MAC except for item 3 and 4 which has not been implemented
MPC	The County has met 8 MPCs, 1 MPC, Adherence to Investment Menu is not applicable in this assessment as it has not been implemented.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	11
	KRA 2: Planning, Monitoring and Evaluation	9
	KRA 3: Human Resource Management	3
	KRA 4: Civic Education and Participation	8
	KRA 5: Investment implementation & Social and environmental performance	8
	<b>TOTAL</b>	<b>39</b>

### Achievement

- County has made achievements on signing participation agreement and having a signed Capacity Building Plans complied with appointment and placement of core staff, apart from areas mentioned in item 3 of the weakness, below.
- The County has also managed to publish her financial quarterly reports in the website.
- The County has managed to initiate the roll out the automated revenue collection system.

### Weakness

Some of the areas of weaknesses included:

- The County did not provide documentary evidence to verify that CIDP, Annual Development Plan and budget were approved; further these planning documents were not published (on-line) on the county's web-page;
- The County does not have secure storage filing facilities of procurement files;
- Record keeping and retrieval of letters of submissions of documents was found to be poor e.g. budget circulars, County fiscal strategy papers to CEC from County treasury was not availed as they could not be located;
- The County has not established Planning and M&E units;
- As for the core staff in place, the position of county head of procurement officer was vacant and no evidence that an officer was appointed, albeit in acting position as the county prepares to fill the vacancy; the was no documentary evidence to verify appointment of the holder of Environment and Social Safeguards officer;
- The County does not have a well-structured/formalized citizens' grievance/complaints and feedback as well as civic education framework and systems; and
- The County has not established a County Environment Committee.

### Challenges

- In general, M&E and Civic Education components of key result areas of the county were not adequately prepared for the assessment; and
- Lack of documents and supporting evidence in some areas of public financial management and delays to access available documentation.

### **Areas of Improvements**

- The County to establish and strengthen Planning/M&E Unit, Civic Education Unit, Citizens' Complaints/Grievance Committee and County Environment Committee as well as respective frameworks and systems;
- The County to establish Internal Audit committee and train the committee to manage the audit oversight of the county activities;
- The County to set up a more secure storage facility that can enhance safety of documents and quick retrieval of records/documents;
- The Accounts Office to embark on production of monthly reporting, quarterly reporting and publishing the reports;
- The County to set up a projects/contracts registry to capture and monitor the progress of the contracts within the different sectors of the county;
- Hasten the roll out of the automated revenue collection system;
- The County to fill vacancy for county head procurement and substantive appointment for the focal person responsible for Environment and Social Safeguards; and
- The County to operationalize Performance Contracting and Staff Appraisal systems; and also to initiate service re-engineering and to select a key area to initiate RRI.

## 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 on 31<sup>st</sup> July, 2017. 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 programs 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 Kirinyaga 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 consultants also used compliance modeling (CM) and organization review (OR) to review whether Existing County Integrated Development Plan – CIDP, Annual Development Plans – ADP's, Budgets, Financial Reports, key project documents, policy documents and strategies; and departmental reports complied with underlying laws, regulations and were modelled to produce the intended results in compliance with current national government laws, guidelines, policies, regulations and ACPA participation and assessment guidelines; and action planning (AP) to develop capacity building recommendations.

#### c) Exit Meeting-Debriefing

The consultants held a debriefing session with the Kirinyaga County team to share key issues identified in the assessment on 2<sup>nd</sup> August, 2017. This was meant 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 assessments.
- The level of information availed and the expectation from the manual.
- Way forward.

## 1.2 Time Plan

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					
Visit to County projects					
Exit meeting					
Preparing draft 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

MACs and PG (level 1)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment	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>	Participation Agreement signed and stamped by the Governor on 15 <sup>th</sup> June 2016. A copy availed to assessment team
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	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>	CB plan for the county, based on the self-assessment of the KDSP indicators: MACs, MPC and PMs.  Approved, stamped and signed by Focal Person and County Secretary both on 29 <sup>th</sup> June 2016 was availed to the assessment team.

MACs and PG (level 1)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment	Detailed Assessment Finding
		Manual (annex).			
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
4. Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 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	Program implementation delayed and funding is yet to be released.

## 2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

MPCs for CPG (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>	Participation Agreement signed and stamped by the Governor; CB plan approved, stamped and signed
<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 county. If individual statements are submitted for	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 department statements and 4	<b>Met</b>	Individual Financial Statements were submitted to KENAO by 30/09/2016. Individual Reports were submitted to the National Treasury and signed by the Heads of Treasury and Chief Finance Officer. Consolidated Financial Statements (County Assembly and County Executive) were availed.  Individual Financial shared with the team for

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>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>months after end of FY for consolidated statement. If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.</p>		<p>assessment was in auditable formats.</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 disclaimed due to balance sheet issues.</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: Issues are defined for the core issues, which disqualify counties</p>	<p><b>Met</b></p>	<p><b>Qualified</b></p> <p>Audited financial statements for the year ended 30<sup>th</sup> June 2016 for the County Executive was issued with a Qualified Opinion while the County Assembly also had Qualified Opinion.</p> <p>Basis of Qualified opinion for the County Executive were;</p> <ol style="list-style-type: none"> <li>1. There were variances between the financial statements and supporting schedules</li> <li>2. There were variances between the financial</li> </ol>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<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> <li>• Assets register for new assets in place</li> </ul>	as per audit reports, see previous column.		<p>statements and IFMIS</p> <ol style="list-style-type: none"> <li>3. There were unbanked receipts of KES 53,163,544 during the year</li> <li>4. Land acquired during the year of KES 3,734,800 had no title deed</li> <li>5. There was no supporting documents for KES 108,112,922 incurred on the construction of the governor's office</li> <li>6. Some bank accounts had no Cashbooks and bank reconciliation statements</li> <li>7. Imprest amounting to KES 11,160,324 was not reported in the financial statements</li> <li>8. Pending bills amounting to KES 98,280,681 was not reported in the financial statements.</li> </ol> <p>The basis of Qualified opinion for the Assembly were;</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>1. There were variances between the financial statements and IFMIS reports</p> <p>2. Pending bill amounting to KES 9,487,424 were outstanding without any reason</p> <p>3. There was no proper management of Car loans and mortgages amounting to KES 150,000,000 that was given through Fortune</p> <p>4. Sacco as relevant records were not availed</p>
<p>4. Annual planning documents in place</p>	<p>To demonstrate a minimum level of capacity to plan and manage funds</p>	<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</p>	<p>At the point of time of the ACPA, which will take place in Sep-Nov, the plans for current year are reviewed.</p>	<p><b>Met</b></p>	<p>The CIDP for the year 2013-2017 is in place. A hard copy was presented and the same has been published on the county website</p> <p>ADP for 2015/2016 and 2016/2017 is in place and published on the county</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		approval documentation, minutes from council meetings and review of county website.			website.  Approved budget for the year 2015/2016 and 2016/2017 is in place and published on the county website
<b>Use of funds in accordance with Investment menu</b>					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual.  <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) Review budget progress reports submitted to CoB.	In 2016 ACPA (Q3 2016) this MPC will not be measured as the level 2 grant starts only from FY 2017/18.	N/A	The investment menu relates to the actual capacity building grant which is yet to be disbursed.

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<b>Procurement</b>					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead at departmental, and to ensure sufficient capacity to handle discretionary funds.	<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 up against the budget whether it encompass the needed projects and adherence with procurement procedures.</p> <p>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</p>	At point of the ACPA (for current year)	<b>Met</b>	<p>Consolidated procurement plans for 2015/2016 are in place</p> <p>Consolidated procurement plans for 2016/2017 are in place</p> <p>Procurement plans for 2015/2016 and 2016/2017 are aligned with the budget and were updated in line with revised budgets.</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		when budget revisions are made.			
<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). 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 projects</li> <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,</p>	At the point of time for the ACPA.	<b>Met</b>	<p>Yes, a number of core staff are in place and the respective positions are provided for in the organization structure. The assessment team reviewed respective personal files (official HR records), interacted and interviewed many of the core persons as evidenced in minutes of entry and exit meetings (Annex 1 and 2). Further the assessment team verified the following:</p> <p>CS is Mr Joe Ngatia Muriuki interviewed by CPSB on 14/6/2014 following open advert for position on 11/10/2013. Selection of his appointment approved by Kirinyaga County Assembly as per Hansard Report of 17/6/2014 met at 2:42pm. He was appointment by letter ref:</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		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>KRG/C/PSB/HR/02/31 issued on 1/7/2014 which communicated his job description and responsibilities. He holds an MBA and BA (both 1994) Metropolitan University and CPA Part 1 (1981). He satisfies job requirements as specified in the County Govt. Act 2012 Art 44. Salary structure and allowances as per SRC circular SRC/TS/CGOVT/3/61(84) of 31/7/2014.</p> <p>Chief Officer of Finance is Mr Eliub Muriithi Comba interviewed by CPSB following open advert for position on 11/10/2013. Selection of his appointment approved by Kirinyaga County Assembly as per Hansard Report of 02/10/2014 met at 2:58pm. He was appointment by letter ref KRG/C/PSB/APP/Vol. 1/17 issued on 7/10/2014 which</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>communicated his job description and responsibilities. He holds a Bachelor of Business Admin and a CPA (K). He satisfies job requirements as specified in the County Govt. Act 2012 Art 45. Salary structure and allowances as per SRC circular SRC/TS/CGOVT/3/61(84) of 31/7/2014.</p> <p>Head of Internal Audit is Ms Philomena Nyokabi Nyaga recruited and interviewed by CPSB on 14/5/2014. Appointed KRG/C/PSB/HR/02/05 of 20/5/2014 which communicated her job description and responsibilities. She holds a B.Sc. (Applied Accounting) – Oxford Brooks Univ. 2016; MBA (Human Resources Management) – Cyprus Inst. Marketing, 2009. Evidence on her registration with ICPAK (a</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>requirement for Deputy Accountant General JG “R”) was not availed for review. Salary structure and scheme of service follow the national government. Due to lack of this professional certification, the assessment for this position is NOT MET.</p> <p>Head of County Treasury is Zephaniah N Kiongo recruited and interviewed by CPSB on 6/12/2013. He was appointed by letter ref: KRG/C/PSB/01/03 of 9/12/2013 which communicated his job description and responsibilities. He holds B.Com and M.Sc. Commerce KCA Univ. 2013 and 2015 respectively; CPA (K). He satisfies job requirements as set out in National Government Scheme of Service for Accountants. His salary structure and scheme of service follow the national</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>government.</p> <p>Both Planning and M&amp;E positions are held by one officer, Mr. John Ndung'u Mbugua recruited and interviewed by CPSB on 14/5/2014. He was appointed by letter ref: KRG/C/PSB/HR/02/03 of 20/5/2014 which communicates his job description and responsibilities. He holds B.A. and M.A. (Economics) from UON in 1995 and 1999 respectively. He satisfies job requirements by the National Government Scheme of Service for Economists and Statisticians, which is applied for this position. Salary structure and scheme of service follow the national government.</p> <p>Procurement Officer position is vacant following resignation of the incumbent on 14/07/2017</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>and no member of staff has been appointed to act in position. In the circumstances assessment for this staff this “NOT MET”</p> <p>Focal Environmental and Social Officer designated to oversee environmental and social safeguards is Mr John Gachara. A letter of his appointment to this position ref: CGK/EDU &amp; PS/ADMIN/DE &amp; PL/014/(46) of 22/11/2017 was availed to the assessment team after 27/11/2017. On the basis of the above going, County has met criteria for three positions highlighted above. Therefore the final assessment is MET.</p>
<b>Environmental and Social Safeguards</b>					
8. Functional and Operational Environmental and Social Safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks of the	1. Counties endorse and ratify the environmental and social management system to <b>guide investments</b> (from the ACPA starting September 2016).	Note that the first installment of the expanded CPG investment menu covering sectoral	<b>Met</b>	1. County does not have a policy or framework or guidelines to manage and enforce compliances to devolved functions under

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<p>Systems (i.e. screening/vetting, clearance/approval, enforcement &amp; compliance monitoring, grievance redress mechanisms, documentation &amp; reporting) in place.</p>	<p>planning process prior to implementation, and to monitor safeguard during implementation.</p> <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>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> 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.</p>	<p>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 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>EMCA (Amendment) Act 2015 regulations on Environmental and Social Safeguard impacts</p> <p>County collaborates with NEMA in all aspects of investments following EMCA law and regulations. MEMA screens all proposed investments as per EMCA 2009 and Amendment Act 2015. There is Draft Environment, Water and Natural Resources Bill and Waste Management Bill which are going through process of finalization/approval</p> <p>2. County Government presented reports for 7 investments qualifying to undergo screening and EIA. Six projects have EIA Reports and reports submitted to NEMA, who</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>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>has invited for reviews and feedback from a panel of EIA Experts. These are gen ref NEMA/PR/KRG/5/2: then specific projects references are:</p> <ol style="list-style-type: none"> <li>1. 236 – Xray Block at Sagana Hospital;</li> <li>2. 246 – County Office Block at Kerugoya;</li> <li>3. 200 – Borehole project for water supply to Sagana Health Centre;</li> <li>4. 235 – Maternity Ward at Kimbimbi Sub County Hospital;</li> <li>5. 247- Vocational Training Collage Buildings at Gacharu; and</li> <li>6. 12880 – Mwea – Mukima Water Supply Project.</li> </ol> <p>One report for 20m high Masts for Flood Light Installation at Kimunye, Kagumo, Thiba and</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>Kangaita is yet to be submitted to NEMA.</p> <p>The prefix number before a project name e.g. 236 against no. 1 above is issued by NEMA after the project EIA report is received and transmitted to stakeholders to make comments.</p> <p>3 County governments have not implemented a project involving RAP.</p> <p>4. County Environment Committee is not established</p> <p>NEMA in collaboration with county/national govt. departments has a County Environmental Technical (sub) Committee (CETC) which is a stop gap measure to make things</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>happen before the County Environment Committee was gazetted.</p> <p>During the stakeholder consultative forum on 27<sup>th</sup> Nov 2017 at Kenya School of Government there was consensus that CETC can stand in as County Environment Committee is being established, A letter ref CGK/CDE/ENV.TEC.COM/ Vol I/28 of 1<sup>st</sup> Dec 2017 confirms appointment of members to CETC. Therefore the final assessment is MET.</p>

MPCs for CPG (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<p>9. Citizens' Complaint system in place</p>	<p>To ensure sufficient level of governance and reduce risks for mismanagement.</p>	<p>Established an operational Complaints Handling System, including a:</p> <ul style="list-style-type: none"> <li>(a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</li> <li>b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints</li> <li>c) simple complaints form/template designed and available to the public</li> <li>d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.)</li> <li>e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.</li> </ul> <p><u>MoV</u>: Review county policy, availability of the focal office</p>	<p>At point of time for the ACPA.</p>	<p><b>Met</b></p>	<p>County has a comprehensive framework to manage citizens' complaints &amp; grievance. The assessment team verified the following:</p> <ul style="list-style-type: none"> <li>a) Complaints and grievance Committee is established as per the Internal Memo ref: CGK/EDU &amp; PS/ ADMIN/ DE &amp; PL/014/(48) of 22<sup>nd</sup> Nov 2017.</li> <li>b) County has appointed designated a focal point officer to receive, sort, forward and monitor administration and management of complaints or grievances as per the Internal Memo ref: CGK/EDU &amp; PS/ ADMIN/ DE &amp; PL/014/(48) of 22<sup>nd</sup> Nov 2017.</li> <li>c) County has developed</li> </ul>

MPCs for CPG (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>complaints form/template designed for use by public.</p> <p>d) County has multiple channels for receiving complaints which include email, telephone, suggestion boxes etc. which are administered or managed in a structured way to allow tracking how complaints have been handled.</p> <p>e) County has a serialized record of general complaints and grievances from the public (except one on land related legal complaints)</p>

## 2.3 Performance Conditions

Table 5: The summary of results for Performance Conditions

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<b>KRA 1: Public Financial Management (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 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>	1	<p>a) Budget documents show that Program Based Budgets are prepared</p> <p>b) Hyperion not used to develop budgets. Line item budgets prepared using excel then uploaded. Budgets match the PBB budgets.</p>
1.2		Budget process follows clear budget calendar	Clear budget calendar with the following key milestones achieved:	<p>PFM Act, art 128, 129, 131.</p> <p>Review budget calendar, minutes from meetings</p>	<p><b>Max. 3 points</b></p> <p>If all 5 milestones (a-e) achieved: 3</p>	1	a) CEC member for finance has <b>not issued</b> a circular with guidelines on timelines to be observed.

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<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>(also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.</p>	<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>Minutes on the meetings to discuss the budget and subsequent issuance of the budget circular were not shared for verification.</p> <p>b) County Budget review and outlook paper – submission evidence by county treasury to CEC <b>NOT</b> furnished to the assessor but documents show it was submitted to the County assembly on 21/10/2015 CBROP adopted on 7/2/2016</p> <p>c) County fiscal strategy paper to county executive committee indicating it was discussed or minutes on meeting were not provided for review. Documents are</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<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 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>available showing County Treasury submitted the county fiscal strategy paper to County Assembly by 27/02/2015 and thereafter county assembly adopted it on 13/03/2015</p> <p>d) CEC member for finance submitted budget estimates to county assembly by 29<sup>th</sup> April 2015.</p> <p>e) County assembly passed the county budget on 25<sup>th</sup> June 2015</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			e) County assembly passes a budget with or without amendments by 30 <sup>th</sup> June latest.				
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></p> <p><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</p>	<p><b>1</b></p> <p>a)1 b)0</p>	<p>a)As per 2015/2016 final accounts, the total deviation expenditure registered stands at <b>12%</b> Final budget was Ksh.4,777,492,709 and total actual expenditures Ksh.4,195,753,021. The deviation sits between 10%-20%.</p> <p>b) No data availed on sectorial expenditures.</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					deviation of expenditures across sectors is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.		
<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>	Automation revenue system not operational. The county has been having using an agency collection arrangement with ABC Bank which they are having issues on receipt of reports and from information received from the Head of Finance was that the Agent did not deliver the expected automated revenue collection system intended by the county.  The county is the plan of engaging another contractor to develop a

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							system that enable the county manage the revenue collection processes on her own as confirmed by the Head of County Treasury.
1.5		Increase on a yearly basis in own source revenues (OSR).	% 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 including inflation etc.).	<b>Max. 1 point.</b> If increase is more than 10 %: 1 point.	<b>1</b>	OSR-2015/16- Ksh.390,377,140  OSR-2014/15- Ksh.309,539,918  Kirinyaga county had an increase of 26% in her revenue collection.
<b><i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i></b>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	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	Review quarterly reports, date and receipts (from CoB).  Check against the PFM Act, Art. 166.  CFAR, Section 8.  Review website and copies of local media for evidence of publication	<b>Max. 2 points.</b>  (a &b) Submitted on time and published: 2 points.  (a only): Submitted on time only: 1 point.	<b>a)1 b)1</b>	a) Quarterly reports done in 2015/2016 as prescribed by the PFM Act, Section 166. Reports included Q1, Q2, Q3 and Q4, however the said reports have no letters of submissions to the County assembly, CoB, National Treasury and CRA. We could

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>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>	of summary revenue and expenditure outturns.			<p>therefore not verify that they were submitted to the expected recipients.</p> <p>b) Summary of quarterly expenditure and progress report is published in the websites.</p>
1.7		Quality of financial statements.	<p>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</p>	<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</p>	<p><b>Max. 1 point.</b> Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point</p>	<b>1</b>	<p>Satisfactory as formats adopted are those issued by IPSAS for the annual reports reviewed. The format used comprises of significant accounting policies, statement of receipts and payments, statement of assets, statement of cash flow, statement of appropriation i.e. recurrent and</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			report, schedule of outstanding payments, and appendix with fixed assets register.	requirements.  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 are also complied with.			development.
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: <ol style="list-style-type: none"> <li>1. Income and expenditure statements;</li> <li>2. Budget execution report,</li> <li>3. Financial statement including: <ol style="list-style-type: none"> <li>a. Details of income and revenue</li> <li>b. Summary of</li> </ol> </li> </ol>	Review monthly reports.  See also the PFM Manual, p. 82 of which some of the measures are drawn from.	<b>Max. 2 points.</b>  If all milestones (1-3): 2 points  If 1 or 2: 1 point  If none: 0 points.	<b>0</b>	Income and expenditure statements Not done on a monthly basis;  Budget execution reports are claimed to be done on a monthly basis but were not shared for assessment.  Details of income and revenue not done.  Monthly Summary of expenditures was not

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>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>				<p>provided despite County Treasury confirming the same is done and submitted to National treasury.</p> <p>Schedule of imprest and advances not done</p> <p>Schedule of debtors and creditors, NOT done on a monthly basis.</p> <p>Bank reconciliations and post in general ledger, this is done on a monthly basis.</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.	Review assets register, and sample a few assets. PFM Act. Art 149.  Checkup-dates.	<b>Max. 1 point.</b> Registers are up-to-date: 1 point.  Transitional arrangements: <u>First year:</u> Assets register need only to	<b>0</b>	Defunct Local authority for Kirinyaga asset register also in place with details of Land, Buildings, Equipment, Vehicles and furniture and Buildings that are to be acquired.  County Asset register is

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					<p>contain assets acquired by county governments since their establishment.</p> <p><u>Second year onwards:</u> register must include all assets, including those inherited from Local Authorities and National Ministries</p>		NOT up to date with detailed information of item names, serial numbers, and location, costs of acquisitions and condition/status of the assets.
<b>Audit</b>							
1.10.	Internal audit	Effective Internal audit function	Internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then	Review audit reports.  Check against the PFM Act Art 155	<b>Max. 1 point.</b> 4 quarterly audit reports submitted in previous FY: 1 point.	<b>0</b>	Internal Audit function in place. Head of Internal Audit steers the unit. The department has been in place since 2014.  No quarterly reports produced by the

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			reports submitted to Governor)				County. Internal audit reports are produced on an adhoc basis.  Adhoc reports reviewed included; County Assembly of Kirinyaga Car loan and Mortgage Review dated 11/11/2015, Expenditure Report on the Ministry of Education Nov 2016, Ministry of Health Development Projects April 2016 and Ministry of Environment, dated Nov 2016. These reports are submitted to the Governor of Kirinyaga County.
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	<b>Max. 1 point.</b> IA/Audit Committee established and reports reviewed by	<b>0</b>	Internal Audit committee is not set up by the County.

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				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). PFM Act Art 155.	Committee and evidence of follow-up: 1 point.		
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.	<b>Max. 2 points</b>  Value of queries <1% of total expenditures: 2 points  <5% of total expenditure: 1 point	<b>0</b>	Value of audit queries for the county assembly were: <ol style="list-style-type: none"> <li>1. Printing, advertising Kshs. 14,675,525</li> <li>2. Pending bills Kshs. 9,487,424</li> <li>3. Car loan scheme Kshs. 150,000,000</li> <li>4. Foreign travel Kshs. Kshs. 8,404,610</li> <li>5. Salaries paid outside IPPD Kshs. 2,775,358</li> </ol> Total value of queries Kshs. 175,855,493  Total expenditure as

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>per audited accounts Kshs. 487,979,312. Total value of audit queries is 36%</p> <p>Value of audit queries for county executive:</p> <ol style="list-style-type: none"> <li>1. Differences in financial statements Kshs. 35,165,682</li> <li>2. Difference with IFMIS Kshs. 3,161,748,603</li> <li>3. Receipts Kshs. 53,163,544</li> <li>4. Acquisition of land Kshs. 3,784,800</li> <li>5. Construction of governors office Kshs. 108,112,922</li> <li>6. Cash and cash equivalent Kshs. 574,526,297</li> <li>7. Pending bills Kshs. 137,381,228</li> </ol> <p>Total value of audit queries Kshs.</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							4,026,035,886  Total expenditure as per audited accounts Kshs. 4,195,697,604 Which 95%
1.13		Value of audit queries	The value of audit queries as a % of total expenditure	Review audit reports from KENAO from the last two audits.	<b>Max. 1 point.</b> 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.	<b>0</b>	Value of audit queries for year 2014/15 were: 1. Unrecorded and unsupported receipts Kshs. 27,286,320 2. Compensation of employees Kshs. 22,327,496 3. Unsupported balances Kshs. 1,488,464,710 4. Unrecorded bank balances Kshs. 54,074,684 5. Unsupported deposits and retentions Kshs. 6,621,642 6. Pending bills Kshs.

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							137,381, 228 Total value of audit queries Kshs. 1,736,155,673 which is less than value of audit queries of financial year 2014/15
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.	<b>Max. 1 point.</b> Tabling of audit report and evidence of follow-up: 1 point.	<b>1</b>	The Public Investment and Accounts Committee of the county assembly scrutinizes the external audit report as evidenced by minutes of the committee meeting for 2015/2016 and 2016/2017.  There are minutes to show that audit queries are addressed from the improved audit opinion 2013/2014 to 2014/2015.
<b>Procurement</b>							
1.15	Improved procurement procedures	Improved procurement procedures	Note: When PPRA develop a standard	Annual procurement assessment and audit by PPRA and OAG	<b>Max. 6 points.</b> a) IFMIS Steps:	<b>a)1</b>	a) 15 steps (1 to 3 and 14 to 25) being used in e-procurement.

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PfR may incentivize PPRA to do this in DLI 1 or 3).  a) 25 steps in the IFMIS procurement process adhered with. b) County has submitted required procurement reports to PPRA on time.  c) Adherence with procurement thresholds and procurement methods for	Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines.  Calculate average steps complied with in the sample.  Review reports submitted.  Check reports from tender committees and procurement units.  Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.  Check for secure storage space and filing space, and for a random	<15steps=0 points; 15-23=1 point; 24-25=2 points  b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): <b>1 point</b>  c) Adherence with procurement thresholds and procurement methods for type/size of	b)0 c)1 d)0 e)1	b) PPRA reports NOT submitted.  c) Procurement threshold as prescribed in first schedule class "A" are observed for goods, works and services. 5 sample files reviewed. Restricted tender adopted in the files reviewed. Approved prequalified list of suppliers used is used. Threshold observed included the following:  <ul style="list-style-type: none"> <li>• &gt;&lt;30-500k Quotation,</li> <li>• Cash 1-30k</li> <li>• 2m-goods/services,</li> <li>• 4 million works.</li> <li>• &gt;4M open tender.</li> </ul> d) County has no

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>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-</p>	<p>sample of 10 procurements of various sizes, review contents of files.</p>	<p>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>secure storage facilities.</p> <p>e) Evaluation reports are complete with signatures of evaluation committee members appended to the reports. Scoring by individual evaluators is also done.</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)				
<b>Key Result Area 2: Planning and M&amp;E</b> <b>Max score: (tentative 20 points)</b>							
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.  b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E	Review staffing structure and organogram.  Clearly identifiable budget for planning and M&E functions in the budget.	<b>Maximum 3 points</b>  The scoring is one point per measure Nos. a-c complied with.	0	a) County Planning, M&E Unit is established in the structure of the County Department of Finance, Economic Planning, Marketing and ICT. The Unit is headed by Director of Economic Planning.  b) There are no designated planning and M&E officer in each line ministry. County reported they

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			c) Budget is dedicated for both planning and M&E.				<p>have staff they collaborate with on need basis in departments and sub counties/wards.</p> <p>c) The county has no explicit budget both for planning and M&amp;E</p> <p>From the above going, county has met item (a) and is therefore awarded 1 point.</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.	<p><b>Maximum: 1 point</b></p> <p>Compliance: 1 point.</p>	<b>0</b>	<p>County M&amp;E Committee is not established. County reported that establishment of this committee is awaiting finalization and approval of M&amp;E policy, guidelines and framework.</p> <p>The assessment team verified there are no meetings arranged as the committee does not</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							exist. Department of Economic Planning signs off reports after collating contributions and inputs from other departments.
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	<p>a) CIDP: adheres to guideline structure of 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</p>	<p>CIDP submitted in required format (as 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>	<p><b>Maximum: 3 points</b></p> <p>1 point for compliance with each of the issues: a, b and c.</p>	<b>3</b>	<p>a) CIDP adheres to the guidelines set out in the fourth schedule of the constitution and county Act, 108 art 113 &amp; 149.</p> <p>b) Objectives, priorities, outcomes, reporting mechanism, result matrix and indicators are captured in the CIDP-2013/17.</p> <p>C) Annual development plans 2014/15-Ksh, 3,229,000,000.</p> <p>ADP Budget 2015/16-Ksh, 4,594,000,000</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			implementation of CIDP does not exceed 200% of the previous FY total county revenue.				
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>	<p><b>a) 1</b> <b>b) 3</b></p>	<p>ADP submitted on 28th July 2015 by the CEC-Finance to the County Assembly. The ADP is in the required format and content.</p> <p>ADP contains issues mentioned in the PFM Act 126, 1, which include</p> <p>(a) strategic priorities for the medium term that reflect the county government's priorities and plans; (b) a description of how the county government is responding to changes</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>in the financial and economic environment;</p> <p>(c)programmes to be delivered with details for each programme</p> <p>(i)the strategic priorities to which the programme will contribute;</p> <p>(ii)the services or goods to be provided;</p> <p>(iii)measurable indicators of performance where feasible; and</p> <p>(iv)the budget allocated to the programme;</p> <p>(d)payments to be made on behalf of the county government, including details of any grants, benefits and subsidies that are to be paid;</p> <p>(e)a description of significant capital developments;</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							(f)a detailed description of proposals with respect to the development of physical, intellectual, human and other resources of the county, including measurable indicators where those are feasible; (g)a summary budget in the format required by regulations.
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 is within +/- 10% of final budget allocation.  Sample 10 projects and check that they are	<b>Maximum: 2 points</b>  Linkages and within the ceiling: 2 points.	<b>2</b>	The CIDP, ADP and the budgets are consistent to with each other.  ADP Budget allocation 4,594,000,000 Final budget allocation- 4,777,492,709.  Costing is at +4% of the final budget allocation.

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				consistent between the two documents.			
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1 and</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.</p> <p>(Ad b) Compliance if produced within 3 months of the closure of a FY and sent to Council of Governors for information. This</p>	<p>Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.</p> <p>Verify that the indicators have been sent to the CoG.</p>	<p><b>Maximum: 5 points.</b></p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1 point.</p> <p>c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.</p>	<b>0</b>	<p>a) County reported they do not produce C-APR. County produces status of project implementation report which is also used for monitoring of projects.</p> <p>b) C-APR is not produced and therefore this assessment is not applicable;</p> <p>c) C-APR is not produced and therefore this assessment is not applicable;</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			will be done in reference with the County Integrated M&E System Guidelines.		(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>0</b>	No evaluation reports produced 2015/2016.  Sample of completed projects included: <b>1.</b> Construction of Talent Academy Phase 1 at Thanju in Kariti Ward in the Gender Ministry valued at Ksh.9,752,572 <b>2.</b> Construction of 3 ECDE Classroom Blocks at Kianjiru ECDE Centre in Baragwi Ward valued at Ksh.2,

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>488,485 within the Education Ministry.</p> <p><b>3.</b> Installation and Commissioning of an Anesthesia machine valued at Ksh.3, 218,500 within the Health Ministry.</p> <p><b>4.</b> Rehabilitation works at Kirinyaga Market in Baragwi ward valued at Ksh.4, 000,000 within the Transport Ministry.</p> <p><b>5.</b> Electrical works at the county grain facility at Kiaga in Kirinyaga central valued at Ksh.3, 284,594 within the Agriculture Ministry.</p> <p><b>6.</b> The county produced a booklet showcasing</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							different projects initiated and completed by the County between 2013-2017.
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>	a) Not applicable as county does not produce C-APR. The County produces a report on “status of implementation of projects” which is used for monitoring purposes.
<b>Key Result Area 3: Human Resource Management (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	Staffing plan  Capacity Building Assessment / CARPS report  Documentation evidencing hiring, training, promotion, rationalization, etc.	<b>Maximum 3 points:</b>  First AC&PA: a = 2 points, b = 1 point c= NA.  Future AC&PAs:	<b>1</b>	a) The county has a draft staffing plan with staffing targets which was prepared in 2016 but this is not approved.  b) The staffing plan is informed by findings and recommendations

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure?</p> <p>c) Have the annual targets in the staffing plan been met?</p>	<p>In future years (after first AC&amp;PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations).</p>	<p>a=1 point, b = 1 point, c = 1 point</p>		<p>of a capacity assessment and staff rationalization study (CARPS) conducted by Ernst &amp; Young,</p> <p>c) Annual targets in the staffing plan are not met;</p> <p>On the basis of the above going, due to lack of approved staffing plan (a) above is not met and evidently (c) is not met and county is awarded 1 point.</p>
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future	<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>	<b>2</b>	a) County has Job Descriptions in place and letters of appointment communicate to job descriptions to the holder. The assessment team verified job holders are given respective job descriptions, e.g. CS,

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>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>		One of a-c: 1 point		<p>CO Finance and Head of Treasury.</p> <p>b) County does not have an skills and competency framework. Draft framework exists but yet to be finalized to approval;</p> <p>c) County has records on recruitment, appointments and promotions which were presented to the assessment team. E.g. recruitment of four (4) Economists: Request letter KCG/DEP/HRM/Vol. 1/61 of 5/02/2016 by Director, Economic Planning to CEC, Finance, Economic Planning, Marketing and ICT; recommendation and request for approval from Governor by CEC Member (Head of</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Treasury) of 5/08/2016; Approval by Governor dated 17/2/2016 and request for action by County PSB; Open advertisement by County PSB; processed list of 78 applicants; shortlist for 19 interviewees; selected list of 4 applicants; letters of offer for appointments for 4 successful interviewees. Similar records provided to demonstrate accurate promotions in Health Sector.</p> <p>From the above going, county meets two items, (a) and (c) and is therefore awarded 2 marks.</p>
3.3	Staff appraisal and performance management	Staff appraisals and performance	a) Staff appraisal and performance management process	Review staff appraisals. County Act, Art 47 (1).	<b>Maximum score: 5 points.</b> <sup>1</sup>	0	a) County does not have in place staff appraisal and performance

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

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	operationalized in counties	management	<p>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 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</p>		<p>management. HR Department informed that they have customized templated from Kenya Public Service Commission but these are yet to be finalized and approved before application.</p> <p>b) County does not have in place performance contracts. The county informed they require Technical Assistance and HR staff induction training to initiate and administer performance contracting.</p> <p>c) Service re-engineering has not been undertaken by the county;</p> <p>d) County has not</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					Initiatives-RRIs launched/upscaled: 1 point		initiated RRIs  County has not met any of the assessment criteria (a) to (d) and is therefore not awarded any marks
<b>Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i></b> <b>Max score: 18 points</b>							
4.1	Counties establish functional Civic education County did not provide any evidence to verify Units	CEU established	Civic Education Units established and functioning:  (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.	County Act, Art 99-100.	<b>Maximum 3 points.</b>  CEU fully established with all milestones (a) - (e) complied with: 3 points.  2-4 out of the five milestones (a-e): 2 points  Only one: 1 point.	<b>1</b>	a) County has not established Civic Education Units.  b) County has appointed or assigned duties to dedicated staff for civic education as per as per the Internal Memo ref: CGK/EDU & PS/ ADMIN/ DE & PL/014/(46) of 22 <sup>nd</sup> Nov 2017. ;  c) County has no budget to support civic education activities;

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>d) County has neither programmes nor curriculum for civic education.</p> <p>e) County has no structured methods or tools for civic education.</p> <p>County has only met one [(b)] of the assessment criteria (a) – (e) and is therefore not awarded any marks.</p>
4.2		Counties roll out civic education activities	Evidence of roll-out 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>	County has not developed a roll out plan for civic education. The assessment team verified that there is no evidence (e.g. MOUs, plans, or collaboration agreements etc) to verify roll out plan for civic education activities and/or engagements with NGOs to enhance civic

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							education activities. The county does not therefore comply with provisions of County Government Act 2012 Art. 100(4)
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	<p>a) System for Access to information/ Communication framework in place, operationalized 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>County Act, Art. 96.</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,</p>	<p><b>Maximum 2 points.</b></p> <p>a) Compliance: 1 point.</p> <p>b) Compliance: 1 point.</p>	<b>1</b>	<p>a) County does not have a policy, guidelines or a framework for access to information and communication.</p> <p>For communication to the public, county has a website, there are public notice boards; county shares project implementation and status reports, which are simplified for public use.</p> <p>b) County does not have a designated communication officer in place.</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				minutes of meetings attended etc.)			County does not comply with both (a) and (b) and is therefore not awarded marks.
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</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 back.</p> <p>Feedback reports / minutes of meetings where feedback</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>2</b>	<p>a) County conducts public participation for planning and budget and forums are held at sub counties, wards and also Town Hall as is evident from public notices for invitations, reports, list of participations etc. The assessment team verified the following: Participatory planning and budget forums are in happening e.g. at Ward levels</p> <p>Thiba on 24/08/2016;  Tebere on 25/08/2016;  Kabare on 26/08/2016;  Kariti on 29/08/2016.  Reports and records</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>stakeholder mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just 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>	provided to citizens			<p>were made available to show public advertisement, venue, date, agenda, report and recommendations.</p> <p>b) County did not provide documentary evidence, either reports, minutes etc. to show there are additional citizen engagement and consultations beyond the budget forum.</p> <p>c) County explained that invitation notices are sent out to be placed in public places, through local vernacular FM Radio and newspapers of wide circulation. However, it was not possible to discern stakeholder</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>representation from the list of participants.</p> <p>d) Forums are structured. The county presented copy of engagement framework and guiding notes which include plenary presentations and discussions; sessions before group work; group work engagements; plenary approvals.</p> <p>e) Evidence was provided to verify this happens, using example of Kabare Ward on 26/8/2016 – review of status and progress of projects implemented; group brainstorming on proposed projects by sector (new and on-going); plenary</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>prioritizations by all groups;</p> <p>f) County reported that feedback to citizens is only given from County Assembly who conduct forums at sub county and ward level. No documentary evidence was presented to verify this.</p> <p>On the basis of the above county met 4 items (a, c, d and e) and is awarded 2 marks.</p>
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 feedback mechanism in	<b>Maximum points: 1</b>  Compliance: 1 point.	<b>0</b>	Not applicable. County reported they have not produced a C-APR. County produces project implementation status reports for monitoring progress of projects.

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of: <ul style="list-style-type: none"> <li>i) County Budget 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 implementati</li> </ul>	PFM Act Art 131. County Act, Art. 91. Review county web-page.  (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	<b>Maximum points: 5 points</b>  9 issues: 5 points  7-8 issues: 4 points  5-6 issues: 3 points  3-4 issues: 2 points  1-2 issues: 1 point  0 issues: 0 point.	<b>2</b>	Out of the 9 publications envisaged to be uploaded on the web-page, the assessment team verified the county has managed to publicize the following 3 items on county web-page: <ul style="list-style-type: none"> <li>i) County Budget Review and Outlook Paper FY 2015/16</li> <li>ii) Fiscal Strategy Paper Feb 2016</li> <li>iii) Budget execution reports</li> </ul> For the 3 issues, county is awarded 2 marks

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>on and budget execution during each quarter</p> <p>vi) Annual progress reports (C-APR) with core county indicators</p> <p>vii) Procurement plans and rewards of contracts</p> <p>viii) Annual Capacity &amp; Performance Assessment results</p> <p>ix) County citizens' budget</p>				
4.7		Publication of bills	All bills introduced by the county assembly have been published in the	County Act, Art. 23. Review gazetted bills and Acts, etc.	<b>Maximum 2 points</b>  Compliance: 2 points.	<b>2</b>	Bills introduced in the County Assembly fulfill requirements of County Govt. Act 2012, art. 23 in that they are

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			national and in county gazettes or county web-site, and similarly for the legislation passed.	Review county web-site.			identified by a title placed at the beginning of the Bill, their title include the subject matter of the statute to be enacted and are published by including the Bill as a supplement in the Kirinyaga County Gazette and Kenya Gazette; for example the assessment team verified the following bills/acts are uploaded in the Kirinyaga County web-page: (a) Kirinyaga County Finance Act 2014; (b) Kirinyaga Alcoholic Act; and (c) Kirinyaga County Supplementary Appropriation Act 2015
<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	Physical targets as included in	The % of planned projects (in the ADP)	Sample min 10 larger projects from minimum 3 departments/sectors.	<b>Maximum 4 points (6 points in the</b>		No information regarding completed projects as planned in

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	levels of implementation	the annual development plan implemented	<p>implemented in last FY according to completion register of projects</p> <p><i>Note: Assessment is done for projects planned in the Annual 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</i></p>	<p>Points are only provided with 100 % completion against the plan for each project.</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><b>first two AC&amp;PAs).<sup>2</sup></b></p> <p>More than 90 % implemented: 4 points (<u>6 points</u> in the first two 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</p>	<b>0</b>	the ADP or from quarterly report of projects status as this is not produced.

<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	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			made, and weighted according to the size.		available on completion of projects: 0 point will be awarded. An extra point will be awarded if the county maintains a comprehensive , accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two		

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					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 reports, quarterly reports, payment records, quarterly progress reports, etc.</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</p>	<b>4</b>	<p>10 (projects) sampled from 3 projects from Health, gender, environment, education and transport.</p> <p>Projects Sampled included:</p> <ol style="list-style-type: none"> <li>1. Installation and commissioning of an autoclave</li> <li>2. Installation and commissioning of an ultrasound/sonogram</li> <li>3. Construction of an office block at Kaitheri Youth Polytechnic</li> <li>4. Construction of an office block and classroom at Ndiriti</li> </ol>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				Review M&E reports. Compare actual costs of completed project with original budgeted costs in the ADP/budget.	points.		<p>Youth Polytechnic.</p> <ol style="list-style-type: none"> <li>5. Construction of a social hall phase I at Ndindiriku Village, in Tebere ward.</li> <li>6. Construction of Talent Academy Phase 1 at Thanju in Kariti Ward in .</li> <li>7. Construction of 3 ECDE Classroom Blocks at Kianjiru ECDE Centre in Baragwi Ward.</li> <li>8. Installation and Commissioning of an Anesthesia.</li> <li>9. Rehabilitation works at Kirinyaga Market in Baragwi ward.</li> <li>10. Electrical works at the county grain facility at Kiaga in Kirinyaga central.</li> </ol>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Reviewed procurement plan, tender values ascertained and actual costs checked. Actual costs are according to contracted costs.
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 been provided for maintenance of these investments.</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).</p> <p>More than 5 %</p>	0	No budgets to show evidence of maintenance funds allocations.

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					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	<b>2</b>	County Government presented reports for 7 investments qualifying to undergo screening and EIA. EIA reports have been prepared for 6 investments. The investment projects are registered by NEMA as follows: Sampled project reports are: gen ref NEMA/PR/KRG/5/2: then specific projects references are: <b>1.</b> 236 – Xray Block at

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					AC&PAs) 80-99 % of projects: 1 points		<p>Sagana Hospital;</p> <ol style="list-style-type: none"> <li>2. 246 – County Office Block at Kerugoya;</li> <li>3. 200 – Borehole project for water supply to Sagana Health Centre;</li> <li>4. 235 – Maternity Ward at Kimbimbi Sub County Hospital;</li> <li>5. 247- Vocational Training Collage Buildings at Gacharu; and</li> <li>6. 12880 – Mwea – Mukima Water Supply Project.</li> </ol> <p>One report for 20m high Mast for Flood Light Installation at Kimunye, Kagumo, Thiba and Kangaita is yet to be submitted to NEMA.</p> <p>The prefix number</p>

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							before a project name e.g. 236, is issued by NEMA after the project EIA report is received and transmitted to stakeholders to make comments.
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant <b>safeguards instruments Prepared:</b> Environmental and 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</b>	Sample 5-10 projects	All 100 % of sample done in accordance with framework for all projects: 2 points  80-99 % of projects: 1 points	<b>2</b>	Out of the 6 projects have EIAs carried out in accordance with EMCA Act and Regulations and have EMPs to mitigate against harmful impacts to the environment. These are gen ref NEMA/PR/KRG/5/2: then specific projects references: <b>1.</b> 236 – Xray Block at Sagana Hospital; <b>2.</b> 246 – County Office Block at Kerugoya; <b>3.</b> 200 – Borehole project for water supply to Sagana

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>indicated that this is required. All building &amp; civil works investments contracts contain <b>ESMP implementation provisions</b> (counties are expected to ensure their works contracts for which ESAs /ESMPs have been prepared and approved safeguards provisions from part of the contract.</p>				<p>Health Centre;</p> <p>4. 235 – Maternity Ward at Kimbimbi Sub County Hospital;</p> <p>5. 247- Vocational Training Collage Buildings at Gacharu; and</p> <p>6. 12880 – Mwea – Mukima Water Supply Project.</p>
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	<p>To be included from the <b>3<sup>rd</sup> AC&amp;PA only.</b></p> <p>A sample of minimum 5 projects will be reviewed.</p> <p>The methodology will</p>	<p><b>Maximum 5 points.</b></p> <p>To be developed during implementatio</p>		Not applicable

No.	Priority Outputs	Performance Area	PM (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			the money assessment tool.	<p>be developed at a later date, 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>n 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>39</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	Met
2. Capacity Building plan developed	Met
3. Compliance with investment menu of the grant	N/A
4. Implementation of CB plan	N/A

**Table 7: Summary of Results Minimum Performance Conditions**

#	MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Assessment Met/ Not Met
1	Minimum Access Conditions Complied with Compliance with Minimum access conditions	To ensure minimum capacity and linkage between CB and Investments	Met
2	Financial Management Financial statements submitted	To reduce fiduciary risks	Met
3	Audit Opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce Fiduciary risks	Met
4	Planning Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	Met
5	Use of funds in accordance with Investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	N/A

6	Procurement Consolidated procurement plans in place	To ensure procurement planning is properly coordinated from the central procurement unit	Met
7	County Core staff in place	Core staff in place as per County Government Act	Met
8	Environmental and social safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks	Met
9	Citizens' Complaint System in place	To ensure sufficient level of governance and reduce risks for mismanagement	Met

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

Key Result Area	Results /Score
KRA 1: Public Financial Management	11
KRA 2: Planning and Monitoring and Evaluation	9
KRA 3: Human Resources Management	3
KRA 4: Civic Education and Participation	8
KRA 5: Investment implementation & Social and environmental performance	8
<b>Total Score</b>	<b>39</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.

### **KRA 1: Public Finance Management**

The following are identified areas for capacity support:

1. Teambuilding is required to ensure departments work cohesively
2. Internal customer service training to ensure departmental needs are met effectively due to inter dependency
3. Contracts and Records management training

4. Support training in development of programme based budgets across the different sectors.
5. Training of more staff in the budgets unit in use of the Hyperion

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

The following are identified areas for capacity support:

1. ADP comprehensive training within the finance and planning unit.
2. Technical assistance to develop M&E policies.
3. Support to finalization planning and M&E policy/guidelines followed by sensitizations (and induction training where necessary) for the legislative, executive, management and operational staff for goodwill and necessary support;
4. Facilitate development of a framework and harmonization of indicators to enhance collaborations on planning, M&E, data and reporting among agencies from national government, county government, semi-autonomous government agents (parastatals, corporations etc), NGOs and other key players;
5. Training and skills improvements on M&E and report writing for staff focal persons in departments and sub county offices;
6. Logistical support (laptops, cameras, projectors, screens etc) to enhance production and dissemination of reports and findings;
7. Support a framework for reviews and feedback on planning and M&E process and outputs.

### **KRA 3: Human Resource Management**

The following are identified areas for capacity support:

1. Development of HR policy and strategy;
2. Training needs assessments and support to training and capacity building across all staff;
3. Support to culture change programme for shared values and congruent purposes/objectives for all staff in the county comprising of staff from national government, defunct local authorities and employees employed directly
4. Establish ICT based Human Resource Information Systems;
5. Technical assistance to finalize and operationalize performance appraisals as well as in preparation of annual staffing plans and targets;
6. Technical assistance to preparation of skills and competency framework;
7. Support undertaking service re-engineering and launching IRRs;

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

The following are identified areas for capacity support:

1. Support development for citizens' grievance/complaints and feedback policy/guidelines followed by sensitizations for general public and county government staff;
2. Support to establish citizen complaints/grievances and feedback systems;
3. Support sensitizations and induction training for Civic Education Unit members
4. Support development of well-defined civic education methods, development of relevant tools and collaborations with NGO;
5. Support preparation of documentation, reports and records;
6. Support periodical reviews and audits for civic education and public participation as well as citizens' complaints/grievances and feedback systems and processes;
7. Logistical supports to facilitate civic education activities (laptops, cameras, projectors, screens etc)

### **KRA 5 Investments Implementation, Social Safeguards and Environment Performance**

The following are areas identified for capacity support:

1. Support establishment of relevant county policies and guidelines on EMCA regulations, specifically on noise and excessive vibrations;
2. Support logistics, training and capacity development for the county to monitor performance/compliances and enforce regulations relating to noise and excessive vibrations;
3. Support sensitization and induction programme for County Environment Committee (after this is gazetted)
4. Support sensitizations programmes for county government (Executive and Legislation) and general public on EMCA law, regulations and compliances by county government;
5. Support collaboration mechanisms with NGOs and civil society organizations to increase outreach and sensitizations for general public and focus groups on environmental issues;
6. Support establishment and strengthening county focal environmental unit with representative focal persons in departments and in sub counties to coordinate and steer environmental and social safeguard issues w.r.t. county government;

#### **4.0 CHALLENGES IN THE ASSESSMENT**

The challenges faced during the easements include:

1. In general, M&E and Civic Education components of key result areas of the county were not adequately prepared for the assessment; and
2. Lack of documents and supporting evidence.

## 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 except for items 3 and 4 which have not been implemented.

### 5.2 MPC's Issues

The following issues were observed:

1. County executive procurement plans are not revised upon budget revisions
2. The post of procurement officer is vacant following resignation of the holder on 14<sup>th</sup> July 2017; the county is yet to appoint someone to act in this position as arrangements are being made to recruit a replacement;
3. Letter of appointment for Mr John Gachara to position of Focal Environmental and Social Officer designated to oversee environmental and social safeguards was not availed to the assessment team;
4. Members representing the Public Benefit Organizations, Farmers and Business Communities have not been appointed to the County Environment Committee and this committee is not gazetted;
5. The County does not have a well-established and structured citizens' complaints/grievance framework and systems

### 5.3 PMs

#### **KRA 1: Public Finance Management**

The following observations were made:

1. Internal audit reporting is adhoc and not guided by an annual work plan. No quarterly reports are prepared.
2. Budgets submission documents by the county treasury to CEC record keeping is poor or lack of documents altogether.
3. Monthly reporting and quarterly accounting reporting is not done and were claims are made of their preparation; there is absence of the same reports.
4. No PPRA reports shared by the procurement department,
5. Revenue automation system not rolls out.

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

The following issues were observed:

1. The County has not formed a Planning nor M&E Unit;
2. There are no designated planning and M&E officer and each line ministry;
3. The county has no dedicated budget both for planning and M&E;
4. The County does produce C-APR and therefore there is no linkage of C-APR with ADPs and Budgets;

### **KRA 3: Human Resource Management**

The following key issues were observed:

1. Organization structure is not approved;
2. Both performance contracts and appraisals for staff not operationalized;
3. Annual staffing plans and targets not prepared;
4. No skills and competency framework;
5. Service re-engineering has not been undertaken and IRRs not launched;

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

The following key issues were observed:

1. Civic education methods are not well defined and tools do not exist;
2. No roll out plan or defined engagements with NGOs to enhance civic education activities to comply with provisions of County Government Act 2012 Art. 100(4)
3. No legislation or policy or developed guidelines to describe access to information and communication as provided for in Art. 96(3) of the County Government Act 2012
4. The County does not have a well-structured nor documented system for citizen feedback and reporting;

### **KRA 5 Investments Implementation, Social Safeguards and Environment Performance**

The following issues were observed:

1. The county does not have a framework to monitor and enforce compliance with noise and excessive vibrations. Relevant tools and equipment have been handed over from NEMA but the county does not have adequately trained staff to use the equipment or to reinforce compliance;
2. The County has not gazetted County Environment Committee

## **6.0 NOTIFICATION OF DISAGREEMENT**

There was no notice of disagreement noted or expressed as the assessment team gave an overview of their experience during the assessment and a highlight of the weak areas that needed improvement in the assessment process including during the Exit Meeting.

In addition there was no issue of Quality Assurance that arose during the assessment process.

## 7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCE

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

KRA	Performance Measure	Issues
<b>KRA 1</b>	Public Finance Management	<ol style="list-style-type: none"> <li>1. Internal audit is weak, as reports are adhoc and not informed by a plan. No Internal Audit Committee in place.</li> <li>2. Budget unit is also weak in record keeping and retrieval of existing documents.</li> <li>3. Automation of revenue collection</li> <li>4. Storage facilities for documents is weak</li> <li>5. Monthly financial statements are not done by the accounts unit.</li> </ol>
<b>KRA 2</b>	Planning & M&E	<ol style="list-style-type: none"> <li>1. County does not have a policy and framework for M&amp;E Planning and M&amp;E Committee is not established</li> <li>2. County departments have not formally appointed/nominated Planning, M&amp;E focal persons</li> <li>3. Annual evaluation reports such as C-APR not produced</li> </ol>
<b>KRA 3</b>	Human Resource Management	<ol style="list-style-type: none"> <li>1. The position of Procurement Officer was vacant and no member of staff has been appointed to act in position;</li> <li>2. Focal Environmental and Social Officer (Mr John Gachara) did not have a formal appointment letter;</li> <li>3. Annual targets in the staffing plan are not met;</li> <li>4. County does not have staff appraisal and performance management systems in place;</li> <li>5. County has not initiated performance contracting;</li> <li>6. Service re-engineering not undertaken;</li> <li>7. RRI's not initiated;</li> </ol>
<b>KRA 4</b>	Civic Education and Participation	<ol style="list-style-type: none"> <li>1. County does not have a structure, framework, tools and systems for civic education;</li> <li>2. County does not have a policy, guidelines or a framework for public access to information and communication;</li> <li>3. County does not have well-structured framework and systems to give feedback to the public or to report how their contributions to planning and budget forum has been handled</li> </ol>
<b>KRA 5</b>	Investment implementation & social and environmental performance	<ol style="list-style-type: none"> <li>1. County does not have a policy or framework or guidelines to manage and enforce compliances to devolved functions under EMCA (Amendment) Act 2015 regulations on Environmental and Social Safeguard impacts;</li> <li>2. County Environment Committee not established;</li> <li>3. No additional resources in the budget facilitate maintenance for additional level of investments (infrastructure, plant and equipment);</li> <li>4. County does not maintain a register on completion of projects</li> </ol>

## **APPENDIX 1: ENTRY MEETING MINUTES**

Minutes of Meeting held on Monday 31<sup>st</sup> July 2017 in the Boardroom, CGKIR Offices

### **List of attendants:**

	<b>Name</b>	<b>Designation</b>
1	Joe Muriuki	County Secretary
2	Joseph K Kirembu	Chief Officer, Education and Public Service
3	Benson Kinyanjui	Senior Procurement Officer
4	Geoffrey G Kamau	Secretary, CPSB
5	Tom N Nyatika	Director, Human Resource Management
6	John Gachara	Director of Environment
7	Anthony Kimathi	Assistant Director
8	Agnes W Githinji	Fiscal Analyst, County Assembly
9	Elizabeth Nyaga	County Records Officer
10	J N Mbugua	Director of Economic Planning
11	Sylvester M Njau	Economist
12	Timothy Mulatya	Matengo Githae & Associates
13	Norman M Muchori	Matengo Githae & Associates

### **Agenda for the meeting**

1. Brief introduction of team
2. ACPA assessment process and timelines
3. A.O.B

#### **Minute 1: Welcome and introductions**

The meeting was chaired by Joe Muriuki, the County Secretary.

1. The Chairperson called the meeting to order at 9.00 am; started with a prayer and self-introductions
2. Mr Joseph Kirembu gave a brief of KDSP activities and participation of County Government of Kirinyaga in the programme activities, and briefed the chair on ACPA level II.
3. The Chairman welcomed all participants to the meeting.

#### **Minute 2: ACPA assessment process and way forward**

The MG&A assessment team gave a brief on the assessment process as follows:

1. This is the second level of assessment and will be carried out for three days starting Mon. 17<sup>th</sup> – Wed. 19<sup>th</sup> July 2017. It is capacity and performance assessment and NOT AUDIT
2. Assessment will basically follow three tools, i.e. MAC, MPC and PM tools and will focus on evidence provided by the county. A general outline and attributes of the tools was explained for the meeting;
3. To conduct assessments, the team will meet and interview persons responsible for KRAs and other relevant staff and peruse various documents as communicated by a letter from MG&A

to the County Government which is dated 22<sup>nd</sup> June 2017. The assessment team may ask to see other documents and also meet/interview other key persons not mentioned in the letter but will support verifications required under MAC, MPC and PM tool;

4. The assessment is based on DOCUMENTARY EVIDENCE. All evidence must be provided within the three days of field assessment, failure to which it is considered they are not there/available. Where necessary, the assessment team will make photocopies of relevant documents that are assessed important to support achievement;
5. There will be an exit meeting and time for the meeting will be agreed with CGKIR but very likely scheduled for Wed. 2<sup>nd</sup> Aug. 2017 around 3.00pm; agenda for the meeting is to discuss ACPA progress, preliminary findings and emerging issues;
6. If time allows, the team will select project(s) to visit in the field;
7. Draft Report will be submitted for necessary quality assurance process and MODP will upload the draft report in website. Counties
8. There three levels of quality assurance: a) KDSP Secretariat who will join in field assessments as observers; b) Technical Committee; c) The World Bank;
9. The team asked to have a venue/office where to operate from and for ease of meeting with CGKIR staff;

**Minute 3: Address from the Chair/KDSP Kirinyaga County Focal Person**

In his address, the Chairperson had the following:

- a. The Assessment Team will operate from the same Boardroom;
- b. The CGKIR staff will be available to escort them to the selected projects, when the assessment team will pick the projects they wish to visit;
- c. The Chairman expressed support to the ACPA process and stated his office will be accessible as and whenever will be required.

There being no other business, the meeting was closed to allow assessment to begin.

Minutes of meeting taken by: Norman M Muchori

**Signature**

**For/behalf of County Government of Kirinyaga:**

Name:.....

Designation:..... Date:.....

**For/behalf of MG&A:**

Name:.....

Designation:..... Date:.....

## APPENDIX 2: EXIT MEETING MINUTES

Minutes of Meeting held on Wed 2<sup>nd</sup> Aug. 2017 at Boardroom CGKIR Offices

### List of attendants

	Name	Designation
1	Joseph K Kirembu	Chief Officer, Education and Public Service
2	Benson Kinyanjui	Senior Procurement Officer
3	Jemimah W. Mugo	Human Resource Officer
4	Zephania N Kiongo	Director of Accounting Services
5	Patrick Njuguna	Chief Human Resource Officer
6	Anthony Kimathi	Assistant Director
7	Agnes W Githinji	Fiscal Analyst, County Assembly
8	Elizabeth Nyaga	County Records Officer
9	Sylvester M Njau	Economist
10	Timothy Mulatya	Matengo Githae & Associates
11	Norman M Muchori	Matengo Githae & Associates

### Agenda for the meeting

1. ACPA assessment process preliminary findings
2. Feedback from the meeting
3. A.O.B

#### Minute 1: Welcome and introductions

The chair for the meeting was Mr. Joseph Kirembu, The County KDSP Focal Person. He called the meeting to order at 12.20pm, welcomed to the meeting MG&A Assessment team and other participants from the county government.

#### Minute 2: ACPA assessment preliminary findings and areas of capacity improvements

The MG&A assessment team gave a brief preliminary findings and emerging issues following the KRAs:

#### *A) Preliminary findings*

##### **MPCs**

The following issues were observed:

1. County executive procurement plans are not revised upon budget revisions
2. The post of procurement officer is vacant following resignation of the holder on 14<sup>th</sup> July 2017; the county is yet to appoint someone to act in this position as arrangements are being made to recruit a replacement;
3. Letter of appointment for Mr John Gachara to position of Focal Environmental and Social Officer designated to oversee environmental and social safeguards was not availed to the assessment team;

4. Members representing the Public Benefit Organizations, Farmers and Business Communities have not been appointed to the County Environment Committee and this committee is not gazetted;
5. County does not have a well-established and structured citizens' complaints/grievance framework and systems

#### **KRA 1: Public Finance Management**

The following observations were made:

1. Internal audit reporting is adhoc and not guided by an annual work plan.
2. Budgets submission documents by the county treasury to CEC record keeping is poor or lack of documents altogether.
3. Monthly reporting and quarterly accounting reporting is not done and were claims are made of their preparation, there is absence of the same reports.
4. No PPRA reports shared by the procurement department,
5. Revenue automation system not roll out.

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

The following issues were observed:

1. County has not formed a Planning nor M&E Unit;
2. There are no designated planning and M&E officer and each line ministry;
3. The county has no dedicated budget both for planning and M&E;
4. County does produce C-APR and therefore there is no linkage of C-APR with ADPs and Budgets;

#### **KRA 3: Human Resource Management**

The following key issues were observed:

1. Organization structure is not approved;
2. Both performance contracts and appraisals for staff not operationalized;
3. Annual staffing plans and targets not prepared;
4. No skills and competency framework;
5. Service re-engineering not undertaken and IRRs not launched;

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

The following key issues were observed:

1. Civic education methods are not well defined and tools do not exist;
2. No roll out plan or defined engagements with NGOs to enhance civic education activities to comply with provisions of County Government Act 2012 Art. 100(4)
3. No legislation or policy or developed guidelines to describe access to information and communication as provided for in Art. 96(3) of the County Government Act 2012
4. County does not have a well-structured nor documented system for citizen feedback and reporting;

## **KRA 5 Investments Implementation, Social Safeguards and Environment Performance**

The following issues were observed:

1. The county does not have a framework to monitor and enforce compliance with noise and excessive vibrations. Relevant tools and equipment have been handed over from NEMA but the county does not have adequately trained staff to use the equipment or to reinforce compliance;
2. County has not gazetted County Environment Committee

## **B) Areas of capacity building**

### **KRA 1: Public Finance Management**

The following are identified areas for capacity support:

1. Teambuilding is required to ensure departments work cohesively
2. Internal customer service training to ensure departmental needs are met effectively due to inter dependency
3. Contracts and Records management training
4. Support training in development of programme based budgets across the different sectors.
5. Training in Hyperion

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

The following are identified areas for capacity support:

1. ADP comprehensive training within the finance and planning unit.
2. Technical assistance to develop M&E policies.
3. Support to finalization planning and M&E policy/guidelines followed by sensitizations (and induction training where necessary) for the legislative, executive, management and operational staff for goodwill and necessary support;
4. Facilitate development of a framework and harmonization of indicators to enhance collaborations on planning, M&E, data and reporting among agencies from national government, county government, semi-autonomous government agents (parastatals, corporations etc), NGOs and other key players;
5. Training and skills improvements on M&E and report writing for staff focal persons in departments and sub county offices;
6. Logistical support (laptops, cameras, projectors, screens etc) to enhance production and dissemination of reports and findings;
7. Support a framework for reviews and feedback on planning and M&E process and outputs.

### **KRA 3: Human Resource Management**

The following are identified areas for capacity support:

1. Development of HR policy and strategy;
2. Training needs assessments and support to training and capacity building across all staff;
3. Support to culture change programme for shared values and congruent purposes/objectives for all staff in the county comprising of staff from national government, defunct local authorities and employees employed directly

4. Establish ICT based Human Resource Information Systems;
5. Technical assistance to finalize and operationalize performance appraisals as well as in preparation of annual staffing plans and targets;
6. Technical assistance to preparation of skills and competency framework;
7. Support undertaking service re-engineering and launching IRRs;

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

The following are identified areas for capacity support:

1. Support development for citizens' grievance/complaints and feedback policy/guidelines followed by sensitizations for general public and county government staff;
2. Support to establish citizen complaints/grievances and feedback systems;
3. Support sensitizations and induction training for Civic Education Unit members
4. Support development of well-defined civic education methods, development of relevant tools and collaborations with NGO;
5. Support preparation of documentation, reports and records;
6. Support periodical reviews and audits for civic education and public participation as well as citizens' complaints/grievances and feedback systems and processes;
7. Logistical supports to facilitate civic education activities (laptops, cameras, projectors, screens etc)

#### **KRA 5 Investments Implementation, Social Safeguards and Environment Performance**

The following are areas identified for capacity support:

1. Support establishment of relevant county policies and guidelines on EMCA regulations, specifically on noise and excessive vibrations;
2. Support logistics, training and capacity development for the county to monitor performance/compliances and enforce regulations relating to noise and excessive vibrations;
3. Support sensitization and induction programme for County Environment Committee (after this is gazzetted)
4. Support sensitizations programmes for county government (Executive and Legislation) and general public on EMCA law, regulations and compliances by county government;
5. Support collaboration mechanisms with NGOs and civil society organizations to increase outreach and sensitizations for general public and focus groups on environmental issues;
6. Support establishment and strengthening county focal environmental unit with representative focal persons in departments and in sub counties to coordinate and steer environmental and social safeguard issues w.r.t. county government;

#### **Minute 3: Feedback from the meeting**

In his address, the Chairman had the following:

- a. The county makes monthly returns uploaded on IFMIS so as to access funding from the National Treasury;

The Chairman thanked all the staff who participated in the ACPA process.

There being no other business, the meeting was closed with a prayer. Minutes of meeting taken by: Norman M Muchori

**Signature**

**For/behalf of County Government of Kirinyaga:**

**Name:.....**

**Designation:..... Date:.....**

**For/behalf of MG&A:**

**Name:.....**

**Designation:..... Date:.....**