

BOMET COUNTY ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

From

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

ACKNOWLEDGEMENT

The consulting team from **Matengo Githae & Associates** thanks all Bomet County Government and County Assembly Officials, Senior Management and staff who participated in the Annual Capacity and Performance Assessment. The officials made valuable contributions throughout the assessment and document review processes and provided useful information and insights to the assessors.

The consulting team liaised with the County Government Officials throughout the assessment process. The County Officials provided vital support by following up with departmental heads to avail all records and explanations that the consulting team required.

We sincerely acknowledge the contribution made by Mr. Linus K. Ngeno, Senior Assistant Director Economics who presided over the assessment entry meeting and set the tone for the superb cooperation and coordinated support that we received from all the County Government and County Assembly Officials, senior management and staff we interacted with during the assessment. He tirelessly coordinated the assessment exercise on behalf of the County Government and County Assembly of Bomet.

We also want to thank Mr. Jonathan K. Soi, County Secretary and Head of County Public Service for effectively presiding over the exit meeting and for ensuring that at the end of the meeting no issues were left pending or unresolved. Also present in the exit meeting were; Mr. Sammy Koech, Director Civic Education and Public Participation and Mr. Paul K. Maritim, Director Environment among other staff. The County Secretary assured the consulting team that the Annual Capacity and Performance Assessment program is welcome and its output will help the Bomet County to continuously improve its performance and service to the County residents at large.

Finally, we want to acknowledge the entire Bomet County Government and Assembly staff who made our three day field work easy and enjoyable.

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 MatengoGithae& Associates to carry out an Annual Capacity and Performance Assessment – ACPA in forty seven counties. The ACPA assessment aims to achieve three complementary roles.

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

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

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

Table 1: The 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	Have met 7 MPCs, MPC 5-Adherence to Investment Menu was not applicable in this assessment and have not met MPC 3 on Audit Opinion

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	11
	KRA 2: Planning, Monitoring and Evaluation	9
	KRA 3: Human Resource Management	6
	KRA 4: Civic Education and Participation	9
	KRA 5: Investment implementation & Social and environmental performance	2
	TOTAL	37

Achievements

According to the assessment the County performed well in Civic Education and Public Participation. The areas of strength noted include; having a dedicated staff having a dedicated civic education and public participation unit in place, having a robust curriculum for civic education and public participation which is implemented through various activities in the County including discussions with members of the public, demonstrations, role play and case studies.

The county has also done well in Citizen's Complaints System. The county has in place a public complaints policy, a directorate of public complaints (Ombudsman) under governor's office with a designated focal point officer in place as director for public complaints and dedicated 3 staff members. Complaints/grievance committee is in place, and there are multiple channels for receiving complaints

Weaknesses

Key weaknesses were noted in the following areas:

- Public Financial Management where the County did not strictly adhere to the budget calendar set out in the public financial management and submitting relevant reports in time and in the manner prescribed by relevant bodies such as the Controller of Budget for the financial reports and by the PPRA for procurement reports. The own sources revenue reduced in the period under review, and most of the own sources of revenue was not automated, the budget was over by 2% and the fixed asset register was not up to date.
- Human Resource Management where there were no annual staffing targets in place, no staff appraisal system, performance contracting for the county senior staff is not taking place currently with last performance contracts signed for 2014 -2015, no service re-engineering being undertaken and rapid results initiatives-RRIs launched/up-scaled and finally there is need to review or development new skills and competency framework
- Planning and Monitoring and Evaluation: no dedicated M&E officer in each line ministry except for economic planning and development, lack of centralized coordinated approach to monitoring and evaluation of projects, minimal budget for M&E and staff capacity, no county

M&E committee, CIDP projects don't link to ADP and budget, County Annual Progress Report not available and annual evaluation of CIDP projects not done

- In the area of Investment Implementation & Social and Environmental Performance the main weakness was lack of a project completion register and also records to show the actual costs incurred for projects so as to ensure that projects were implemented according to costs. It was noted county environment committee was not in place, members have been identified awaiting gazettelement.

Challenges

The main challenges faced during the assessment include:

- The focal person was not available during the assessment period and it became difficult for us to get the information and documents we needed to see and have in our possession until the county secretary intervened.
- IFMIS system experiencing downtime during the assessment and evidence from the system could not be exhaustively verified
- The involvement of the county assembly in the process was minimal only to the extent of the bills and acts passed and financial statements making it difficult to counter check some of the information

Areas of Improvement

- Capacity building in IFMIS Hyperion module;
- Fully automate revenue collection
- Put in place an effective audit committee
- Capacity building in budget preparation
- Sensitization of county assembly members especially those in the planning and budgeting committees on the budgeting process
- Putting in place a project completion register
- Setting up of a competent and proactive centralized M&E unit that will lead and coordinate the activities of various sectional/departmental M&E units or staffs
- Development of a comprehensive M&E framework and system and training of M&E staff on result based M&E
- Enhancement of ICT infrastructure to all sub-counties in order to boost revenue collection and coordination of projects and all county activities;
- Review and adopt a new staffing plan that takes into account the annual staffing targets
- Review with an aim to improve the skills and competency framework, job descriptions and qualifications to capture and accommodate the emerging trends, skills and competencies
- Build capacity of staff in terms of necessary skills and competencies needed to effectively undertake staff performance appraisals, put senior county staff under performance contracting, undertake service re-engineering and launch/scale-up rapid results initiatives (RRI) programmes
- Training on project management to ensure project implementation is within the budget estimates

- Provision of sufficient budget for maintenance of projects after their completion
- Put in place a fully functional, with adequate staff and well-funded civic education and public participation unit to handle all civic education and public participation programs and activities
- Build capacity of staff in the environmental and social safeguards department in terms of resources, skills and approve environmental policy documents to undertake their work effectively.

1.0 METHODOLOGY, ASSESSMENT TEAM AND ACTIVITIES

1.1 Methodology

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

a) Entrance Meeting

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

b) Data Administration

The consultants administered the questionnaire within three (3) working days. The consultants applied experiential learning (EL) to conduct Key group and other interviews, engaged with key Bomet 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 modeled 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 entire Bomet County team that also comprised members of county assembly to share the outcome of the assessment process. This was meant to iron out issues and any differences arising from the assessment process, and agree on the said issues if any in order 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.
- Sharing of the final results.
- The level of information availed and the expectation from the manual
- The final scoring of the results.

1.2 Time Plan

Table 2: Activity Work Plan

Activity	10 th July 2017	11 th July 2017	12 th July 2017	13 th July 2017	14 th July 2017
Inception meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Project Visitation					
Exit Meeting					
Preparing Report					

2.0 SUMMARY OF RESULTS

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

2.1 Minimum Access Conditions (MAC)

Table 3: Summary of results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	First ACPA	Met	The signed Participation by H.E. Governor agreement dated 21 st June 2016
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with format in the POM /Grant Manual (annex).	At the point of time for the ACPA for the current FY. First year a trigger to be achieved prior to the start of FY.	Met	CB Plan for 2017/18 developed in June 2017 according to the format in POM/Grant Manual CB plan for 2016/17 availed

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

2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Minimum Access Conditions complied with					
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	Met	The signed Participation by H.E. Governor agreement dated 21 st June 2016 CB Plan for 2017/18 developed in June 2017 according to the format in POM/Grant Manual availed CB plan for 2016/17 availed
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Kenya National Audit Office by 30th September 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	3 months after closure of the FY (30 th of September). Complied with if the county is submitting individual department	Met	Financial Statements for the County Executive for the year 2015/16 submitted to the Office of the Auditor General by 30 th September 2016 as evidenced by receipt stamp Financial Statements for the County Assembly for the

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>department, or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31stOctober. 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>statements: 3 months after end of FY for department statements and 4 months after end of FY for consolidated statement.</p> <p>If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.</p>		<p>year 2015/16 submitted to the Office of the Auditor General by 30th September 2016 as evidenced by receipt stamp</p> <p>The financial statements are signed as required by the chief officer and head of treasury.</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>Transitional arrangements: Transitional arrangements are in</p>	<p>Note. This will be last trigger for release as report is not yet there upon time for the ACPA.</p> <p>Transitional arrangements: First ACPA where MPCs are applied</p>	<p>Not Met</p>	<p>The Auditor General's report indicated that he was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.</p> <p>Basis for disclaimer opinion:</p> <ol style="list-style-type: none"> 1. Use of goods and services increased by 31% over the previous year. However, the

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>place as audit report may be disclaimed due to balance sheet issues.</p> <p>First year where the Minimum Performance Conditions are applied (i.e. 2nd AC&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"> • Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion); • No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud; • Spending within budget and revised budget; • Quarterly reports submitted in last FY to Cob; • Books of accounts (cashbooks) posted with bank reconciliations up-to-date. • Assets register for new assets in place 	<p>i.e. in the 2016 ACPA: Issues are defined for the core issues, which disqualify counties as per audit reports, see previous column.</p>		<p>balance of Kshs. 852 Million was not supported by schedules apart from note 13 to financial statements;</p> <p>2. Domestic travel increased from Kshs. 67 Million to Kshs. 115 Million. Expenditure was not supported by schedules to confirm who travelled, place travelled and cost involved in each trip;</p> <p>3. Foreign travel of Kshs. 32 Million during the year was not supported by a schedule to confirm journeys to foreign countries, names and cadres of the officers on the trips and costs of each trip; Training expenses rose from Kshs. 40 Million in the previous year to</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>Kshs. 66 Million in the current year. However, the expenditure was not supported by a schedule to confirm persons trained, needs assessment, costs of training, training venues and the benefits arising from the training;</p> <p>4. Specialized materials and services costs rose from Nil balance in previous year to Kshs. 219 Million. However, no schedule of expenditure was presented for audit verification to confirm that procurement, delivery of materials and rendering of services of specialized nature incurred during the year under review;</p> <p>5. Fuel, oil and lubricants</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>costs rose from Nil balance in the previous year to Kshs. 34 Million in the year ended 2016. However, no schedule of expenditure was presented for audit to confirm procurement of fuel, oil and lubricants drawings and eventual recording of work tickets as required;</p> <p>6. Pending accounts payable. Annex 1 to the financial statements reflects pending accounts payable of Kshs. 188 Million. The financial statements have been prepared with particular emphasis on cash basis of accounting and therefore commitments are recognized as having been made when cash to pay</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>becomes available. On this basis therefore, the pending bill should not have arisen. The pending bills have not been supported by local purchase and service orders, certificates and contracts to confirm how they arose and that they were due for settlement.</p> <p>7. Bank and cash balances; statement of assets reflects a bank balance of Kshs. 43 Million as at 30th June 2016. However, there were no bank reconciliation statements presented for audit review to confirm the balances as reported. The reported balances were observed to be bank statement balances and cash book</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>balances. County government did not carry out bank reconciliations in IFMIS for all the bank accounts it operates. County government did not present a board survey certificate to confirm the balance of cash in hand as at 30th June 2017</p> <p>8. Transfer to Bomet Water Company of Kshs. 119 Million. However the financial statements of Bomet Water Company show receipt of Kshs. 112 Million resulting to an unexplained and unreconciled variance of Kshs. 6.9 Million;</p> <p>9. Transfer to Hospitals were reported at Kshs. 29 Million. However, schedule provided for</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					audit review reflected transfers of Kshs.27 Million. Cash book presented for audit review indicated that only Kshs. 13 Million was transferred to the hospitals leaving a balance of Kshs. 16 Million unaccounted for;
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	<p>CIDP, Annual Development Plan and budget approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4).</p> <p>MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web-site.</p>	At the point of time of the ACPA, which will take place in Sep-Nov, the plans for current year are reviewed.	Met	<p>CIDP for the year 2013-2018 developed in April 2013 hard copy availed and published on the county website.</p> <p>Annual Development Plan for the year 2016/17 availed received by the County Assembly on 1st September 2015</p> <p>ADP for the financial year 2017/2018 submitted to the county assembly on 1st Sept 2016</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>The ADP for the periods, 2016/17, and 2017/18 are posted online</p> <p>The budget for the financial year 2016/17 submitted to county assembly on 29th April 2016 and approved by the Assembly 22nd June 2016.</p> <p>Approved Budget for 2016/17 is posted online</p>
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	<p>Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual.</p> <p><u>MoV</u>: Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance</p>	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 given

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		Grant Manual) Review budget progress reports submitted to CoB.			
Procurement					

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<p>6. Consolidated Procurement plans in place.</p>	<p>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>	<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. The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement process.</p> <p>Note that there is need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.</p>	<p>At point of the ACPA (for current year)</p>	<p>Met</p>	<p>Consolidated Procurement Plan that included the County Assembly and Executive was not availed for the year 2016/17</p> <p>County Executive consolidated procurements plan availed for the year 2016/17</p> <p>Various departmental plans for the County Executive for the year 2016/17 were availed.</p> <p>County Assembly Procurement plan for the year 2016/17 availed</p>
<p>Core Staffing in Place</p>					

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place as per below list (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> • The country secretary • Chief officer of finance, • Planning officer, • Internal auditor, • Procurement officer • Accountant • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects • M&E officer <p><u>MoV</u>: Staff Organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview and sample checks. Staff acting in positions may also fulfil</p>	At the point of time for the ACPA.	Met	<p>All the core staff have been deployed and form part of the Organogram</p> <p>Staff Organogram in place with explanation on the county structure.</p> <p>The following positions have been filled by qualified staff who have been substantially appointed:</p> <ul style="list-style-type: none"> • County Secretary • Chief Officer of Finance • Planning officer • Internal auditor • Procurement officer • Accountant • Focal environmental and social officer • M & E Officer <p>For sampled staff files they were up to date and have job descriptions</p> <p>Job qualifications have been drawn from the Schemes of</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		the conditions if they comply with the qualifications required in the schemes of service.			<p>service adopted from SRC with training and promotion plans in place.</p> <p>The county has three categories of staff; Employees inherited from local authorities, employees seconded from the national government and employees directly employed by the county government for the first time</p> <p>Staff are engaged either on permanent or contract basis</p>
Environmental and Social Safeguards					
<p>8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting , clearance/ approval, enforcement & compliance monitoring,</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation,</p>	<p>1. Counties endorse and ratify the environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>2) All proposed investments screened* against set of environmental and social criteria/checklist, safeguards</p>	<p>Note that the first instalment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18).</p> <p>Hence some of</p>	<p>Met</p>	<p>NEMA certified projects have been submitted for screening against set of social and environmental checklist/ criteria</p> <p>Draft Environmental and Natural Resources Coordination Policy for 2015 pending within the County</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<p>grievance redress mechanisms, documentation & reporting) in place.</p>	<p>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,</p>	<p>instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>3) Prepare relevant RAP for all investments with any displacement. Project Reports for investments for submission to NEMA. (From the 3rd AC&PA, Sept. 2017). Sample 5-10 projects.</p> <p>4. Establishment of County Environment Committee.</p> <p><u>MoV</u>: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p> <p>* In cases where the county has</p>	<p>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 3rd AC&PA, see the previous column for details).</p>		<p>Assembly. It was discussed by the Committee on Water, Energy, Environment, Forestry and Natural Resources during its sitting on 21st February 2017.</p> <p>5 sampled projects EIA/ Impact Assessment Reports availed to the assessors availed</p> <p>a) Proposed relocation of Sigor High school- NEMA/PR/BMT/5/2/0186. Cost: Kshs 60,000,000</p> <p>b) Proposed Governor's office and lounge. NEMA/PR/BMT/5/2/246. Cost: Kshs. 60,100,000</p> <p>c) Proposed Bomet IAAF stadium NEMA/PR/BMT/5/2/0101. Cost: Ksh70,000,000</p> <p>d) Proposed Construction of perimeter wall around</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	prior and informed consultations – FPIC)	clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also availed to be fulfilled.			<p>Bomet County Assembly offices. NEMA/PR/BMT/5/2/2</p> <p>e)Proposed construction of Mini-chamber and perimeter wall at the Bomet County Assembly NEMA/PR/BMT/5/2/286. The information provided included:</p> <ol style="list-style-type: none"> 1. Minutes of County Environment committee meeting held on 13th April 2017; 2. Letters of nomination of members of County Environment Committee from various stakeholders dated 20th May 2016 3. Minutes of meeting of County Environment Stakeholders on 18th May 2016 4. Minutes of Technical County Environment Committee held on 31st March 2016

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
9. Citizens' Complaint system in place	To ensure sufficient level of governance and reduce risks for mismanagement	<p>Established an operational Complaints Handling System, including a:</p> <p>(a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</p> <p>b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints</p> <p>c) simple complaints form/template designed and available to the public</p> <p>d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.)</p> <p>e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.</p> <p><u>MoV</u>: Review county policy, availability of the focal office (recruitment files, salary payments, job description for focal point, and evidence for</p>	At point of time for the ACPA.	Met	<p>The County Government has a Directorate of Public Complaints (Ombudsman) under the Office of the Governor with 3 staff.</p> <p>It has public complaints policy that provides for a fair complaints procedure, describes: what is a complaint, confidentiality, complaints procedure, receiving complaints, resolving complaints and handling verbal complaints.</p> <p>Multiple channels for receiving complaints in place they include: email, websites, telephone, anti-corruption boxes, post office.</p> <p>There is a Director, Public Complaints (Ombudsman) in place.</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>operations, etc. + members of grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc.</p> <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			<p>Quarterly reports for the quarter ending December 2016 and March 2017 were availed.</p>

2.3 Performance Conditions

The summary of results for Performance Conditions is as shown in table 2.3 below

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
KRA 1: Public Financial Management Max score: Maximum 30 points.							
<i>Strengthened budget formulation, resource mobilization and allocation</i>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format. b) Budget developed using the IFMIS Hyperion module.	Review county budget document, IFMIS uploads, the CPAR, 2015. 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).	Maximum 2 points. 2 milestones (a & b) met: 2 points 1 of the 2 milestones met: 1 point	a)1 b)0	a) Budget is program based b) Budget is prepared using the IFMIS Hyperion Module. However this is after it has been consolidated in MS.Excel and MS. Word versions and has been approved.
1.2		Budget process follows clear budget calendar	Clear budget calendar with the following key milestones achieved: a) Prior to end of August	PFM Act, art 128, 129, 131. Review budget calendar, minutes from meetings	Max. 3 points If all 5 milestones (a-e) achieved: 3 points	2	a) CEC Finance & Economic Planning issued a budget process circular for budget of 2016/17 on

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			<p>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 15th October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of march and county</p>	<p>(also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.</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>1st August 2015</p> <p>b)County Budget Review and Outlook paper for financial year 2016/17 submitted to County Assembly on 23rd October 2015</p> <p>c) County Fiscal Strategy Paper 2016/17. Submitted to county assembly on February 26th 2016</p> <p>d)County budget for year 2016/17 submitted by CEC Finance and Economic Planning to the County Assembly on 29th April 2016</p> <p>e)County Budget 2016/17 approved by the County Assembly on 22nd June 2016</p> <p>Performance measure</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			<p>assembly to discuss within two weeks after mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30th June latest.</p>				not met because County Budget Review and Outlook paper submitted to County Assembly on 23 rd October 2015 instead of 15 th October 2015
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 original 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>Max. 4 points.</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</p>	<p>a)0</p> <p>b)0</p>	<p>Actual Expenditure for 2015/16 was Kshs.5,009,277,998 versus overall original budget of Kshs. 4,920,235,819 which was 102% Over the budget by 2%</p> <p>The actual expenditure per</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					<p>point. More than 20 %: 0 point. <u>Ad b)</u>: If average deviation of expenditures across sectors is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.</p>		<p>sector according to the 4th quarter budget implementation report was not availed.</p> <p>CBROP did not have actual costs per sector therefore it was not possible to compute the actual costs.</p> <p>NB: Figures used for comparison basis for the year Financial year 2015/16 are not yet audited</p>
<i>Revenue Enhancement</i>							
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.	<p>Max: 2 points. Over 80% = 2 points Over 60% = 1 point</p>	0	<p>Automated revenue collection for own sources was started in February 2016</p> <p>Out of the total own sources for the financial year 2015/16 of Kshs. 157,711,444 only Kshs. 14,665,237 was collected through automated sources</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>which was only 9.30%</p> <p>Most sources of revenue are still collected using manual means. The revenue automation project is being implemented in phases</p> <p>NB: Figures used for comparison basis for the year Financial year 2015/16 are not yet audited</p>
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.).	Max. 1 point. If increase is more than 10 %: 1 point.	0	Own source Revenue for the financial year 2014/2015 was Kshs. 205,971,892 compared to financial year 2015/2016 of Kshs. 157,711,444 reduction of 23.4%. This was due to a delay in passing the Finance Bill and the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			media/web-page.				progress report not published online
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, appendix with fixed assets register.	<p>Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date and receipts (from CoB and NT).</p> <p>Check against the PFM Act, Art. 166 and the IPSAS format.</p> <p>CFAR, Section 8. Check against requirements.</p> <p>If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.</p>	Max. 1 point. Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point	1	Financial statements for the year 2015/16 were developed according to format prescribed by PFMA and IPSAS. The format used comprises of statements of receipts and payments, statement of assets, statement of cash flow, statement of appropriation (recurrent and development), summary of provisioning , summary of assets, significant accounting policies as well as notes to the financial statements

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
1.8		Monthly reporting and up-date of accounts, including:	<p>The monthly reporting shall include:</p> <ol style="list-style-type: none"> 1. Income and expenditure statements; 2. Budget execution report, 3. Financial statement including: <ol style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures c. Schedule of imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger. 	<p>Review monthly reports.</p> <p>See also the PFM Manual, p. 82 of which some of the measures are drawn from.</p>	<p>Max. 2 points.</p> <p>If all milestones (1-3): 2 points</p> <p>If 1 or 2: 1 point</p> <p>If none: 0 points.</p>	1	<p>Monthly reporting for the county includes:</p> <ul style="list-style-type: none"> • Expenditure statements from IFMIS • Bank Reconciliations <p>The monthly reporting does not include:</p> <ul style="list-style-type: none"> • Budget execution reports • Details of income • Schedules of debtors and creditors • Schedule of imprest and advances
1.9		Asset registers up-to-date and inventory	Assets registers are up-to date and independent physical inspection and verification of assets should be performed once a year.	<p>Review assets register, and sample a few assets. PFM Act. Art 149.</p> <p>Checkup-dates.</p>	<p>Max. 1 point.</p> <p>Registers are up-to-date: 1 point.</p> <p>Transitional arrangements:</p>	0	County Executive had a manual Fixed Asset register in place which had not been up dated with all the assets acquired since 2013.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					<p><u>First year:</u> Assets register need only to 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>		<p>The asset register contained the following Columns in the register include: asset identification; asset classification; asset description; serial number; acquisition date; historical cost; supplier; station and date.</p> <p>There is a County Assets & Liabilities Committee that has been given the responsibility of updating all the assets and liabilities of the County. This is expected to be finalized in the month of August 2017 and will include all assets even those from the defunct local authorities.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							County assembly had a fixed asset register that contained the Columns in the register include: asset identification; asset classification; asset description; serial number; supplier; station and date. It did not contain the date of purchase and historical cost. It was not possible to conclude whether it was updated with the purchases from 2013 to date
Audit							
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 reports submitted to Governor)	Review audit reports. Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in previous FY: 1 point.	1	County Government has Internal Audit function with 7 staff Work plan availed for the year 2016/2017 Monthly Internal Audit reports submitted to the Governor and the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							departmental heads. Monthly reports for May 2016 to June 2017 availed. Quarterly audit reports not done
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.	Max. 1 point. IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	0	No Audit Committee in place The County is in the process of starting to recruit new members.
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO. Total expenditure as per reports to CoB.	Max. 2 points Value of queries <1% of total expenditures: 2 points	0	Total expenditure for the financial year 2015/16 was Kshs. 5,009,277,998 The value of audit

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					<5% of total expenditure: 1 point		<p>queries as per the Auditor General's audit report for the financial year 2015/16 was as follows:</p> <p>Bomet County Assembly value of queries were:</p> <ol style="list-style-type: none"> 1. Compensation of employees Kshs. 3,135,000 2. Foreign travel kshs. 903,136 3. Bank reconciliation Kshs. 3,026,587 4. Legal expenses Kshs. 2,789,700 5. Responsibility allowance Kshs. 9,033,000 <p>Total value of audit queries was Kshs. 15,860,836 and total expenditure was Kshs. 462,473, 413 which was 3.4 %</p> <p>Bomet County Executive audit queries for the</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							financial year 2015/16 were as follows: <ol style="list-style-type: none"> 1. Unsupported expenditure on goods and service KSHS. 852,563,751 2. Domestic travel Kshs. 115,805,900 3. Foreign Travel Kshs. 32,267,630 4. Training expenses Kshs. 66,858,347 5. Specialised materials and services Kshs. 219,584,075 6. Fuel, oil and lubricants Kshs. 34,730,265 7. Pending bills Kshs. 188,494,461 8. Bank and cash balances Kshs. 43,078,028 9. Transfers to Bomet Water Company Kshs. 6,933,032 10. Transfers to hospitals Kshs. 16,972,200

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							Total value of queries was Kshs. 1,542,552 which is 30.8% of the total expenditure
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there is no audit queries: 1 point.	1	Bomet County Executive audit queries of the financial year 2014/15 were as follows: <ol style="list-style-type: none"> 1. Failure to prepare revenue reconciliations statements Kshs. 4,497,352,183 2. Wring classification of revenue Kshs. 8,622,183 3. Domestic and foreign travel Kshs. 94,124,134 4. Other grants and transfers Kshs. 2,839,386 5. Cash and cash equivalent Kshs. 43, 594,090 6. Pending bills Kshs. 209,861,001 7. Unsupported expenditure on

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>National Jua Kali exhibition Kshs. 2,830,400</p> <p>8. Irregular procurement of expenditure Kshs. 4,945,000</p> <p>9. Unaccounted for expenses in the Ministry of Water Irrigation Kshs. 21,364,292</p> <p>10. Donations and busaries kshs. 28,215,656</p> <p>11. Expenditure on old persons stipends and NHIF Contribution Kshs. 19,244,940</p> <p>12. Irregular expenditure Kshs. 8,633,108</p> <p>Total value of audit queries for the financial year 2014/15 were Kshs. 4,941,626,308 which reduced to Kshs. 1,542,557,434 a</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							decrease of 68%
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of audit report and evidence of follow-up: 1 point.	0	<p>A letter from the County Assembly dated 9th November 2015 summoning the CEC Finance / Treasury to appear before the Public Accounts Committee/ Public Investment Committee on 20th November 2015 with a written response to all the audit queries raised by the Auditor General for the financial year 2013/14 to be given by 19th November 2015.</p> <p>Performance measure not met since evidence of deliberations of the meeting was not availed</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
<i>Procurement</i>							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	<p>Note: When PPRA develop a standard 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).</p> <p>a) 25 steps in the IFMIS procurement process adhered with.</p> <p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space</p>	<p>Annual procurement assessment and audit by PPRA and OAG</p> <p>Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines.</p> <p>Calculate average steps complied with in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p>	<p>Max. 6 points.</p> <p>a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2 points</p> <p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): 1 point</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of</p>	<p>a)0</p> <p>b)0</p> <p>c)1</p>	<p>a)13 steps are done through the portal because the IFMIS E-procurement portal supplier portal does not work effectively</p> <p>b) Status report on contracts to PPRA for the financial year 2015/16 4th quarter was availed. Reports for 1st , 2nd and 3rd quarters of financial year 2016/17 were not availed</p> <p>c)Sampled procurement adhered to the thresholds.</p> <p>Open tender used for procurements over Kshs. 4 million, Request for Quotation used for procurements</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			<p>with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)</p>	<p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.</p>	<p>procurement in a sample of procurements: 1 point.</p> <p>d) Storage space and single complete files for sample of procurements: 1 point</p> <p>e) Evaluation reports: 1 point</p>		<p>between Kshs. 3.9 million and Kshs. 100,000 and direct procurement for values less than Kshs. 100,000 as per thresholds matrix.</p> <p>-Consultancy services to undertake county spatial plan at Kshs. 114,000,000 using open tender method</p> <p>-Construction of Governors office at Kshs. 31,500,000 through open tender method</p> <p>-Supply of tires for motor vehicles at Kshs 2,024,500 through quotation</p> <p>-Supply of pharmaceuticals & non pharmaceuticals at Kshs. Kshs</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
						<p>d)1</p> <p>e)1</p>	<p>39,920,141 from KEMSA through direct procurement</p> <p>d)Procurement has adequate and secure storage and filing system in place at the procurement department that has new offices</p> <p>e)Evaluation reports were availed where there were individual evaluator’s scores for the above sampled procurements.</p> <p>Performance measure not fully met because only 13 steps were used in the IFMIS System for procurement and the evidence that quarterly reports for financial year 2016/17 to PPOA was not</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
						c)1	There is a dedicated line in the budget Kshs. 4,500,000
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.	Maximum: 1 point Compliance: 1 point.	0	No County M&E Committee Performance measure not met because there was no evidence of a County M & E Committee provided
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	a) CIDP: adheres to guideline structure of CIDP guidelines, b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.	CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP). See County Act, Art. 108, Art 113 and Art. 149. CIDP guidelines, 2013, chapter 7.	Maximum: 3 points 1 point for compliance with each of the issues: a, b and c.	a)1 b)1 c)1	CIDP is submitted in the required format (as contained in the CIDP guidelines) The 2013 – 2017 CIDP document has clear objectives, priorities, result matrix and key performance indicators The Annual financing from the ADP for the financial year 2016/17 was Kshs. 6.5 Billion and revenue for financial year 2015/16 was Kshs. 5.044

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							Billion which was 129%
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 & 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>Maximum: 4 points</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>a)1</p> <p>b)2</p>	<p>ADP for 2016/17 submitted to County Assembly on 31st August 2015 and received on 1st September 2015 and for 2017/18 submitted to County Assembly on 31st August 2016 and received on 1st September 2016</p> <p>Individual ADP for 2015/16, 2016/17, 2017/18 provided.</p> <p>The ADP contains 5 of the issues mentioned in the PFMA. It Contains: i) Strategic priorities for the medium term that reflect the county government's priorities and plans;</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>ii) a description of how the county government is responding to changes in the economic environment</p> <p>iii) payments to be made on behalf of the county governments, including details of any grants, benefits and subsidies that are applied</p> <p>iv) a description of significant capital developments</p> <p>v)programmes to be delivered with details of each programme of measurable indicators where feasible and the budget allocated to the programme</p> <p>It lacks:</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>i) detailed description of proposals with respect to the development physical, intellectual, human and other resources of the county, including measurable indicators where these feasible;</p> <p>ii) such other matters as may be required by the constitution and this Act</p> <p>iii) a summary budget in the format required by regulations</p>
2.5		Linkage between CIDP, ADP and Budget	<p>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)</p>	<p>Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>The costing of the ADP is within +/- 10% of final budget allocation.</p>	<p>Maximum: 2 points</p> <p>Linkages and within the ceiling: 2 points.</p>	1	<p>The projects in the ADP are aligned to specific programmes in the CIDP. However, the variance in cost between ADP and budget was significant, consequently</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
				Sample 10 projects and check that they are consistent between the two documents.			<p>weakening the linkage.</p> <ul style="list-style-type: none"> • Construction of Governor’s and Deputy Governor’s residence and Office CIDP Kshs. 38 Million, ADP 2016/17 Kshs. 120Million, Budget 45Million • Construction of Bomet IAAF Stadium CIDP Kshs. 70 Million, ADP 2017/18 Kshs. 80 Million • Construction of county printing press CIDP Kshs. 33 Million , ADP 2016/17 Kshs. 60 Million • Automation of revenue collection CIDP Kshs. 40 Million, ADP

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>2016/17 Kshs. 15 Million</p> <ul style="list-style-type: none"> Construction of motorable bridges CIDP Kshs. 470 Million , ADP 2016/17 Kshs. 150 Million <p>Performance measure not met because the variance in cost between ADP and budget was significant, consequently weakening the linkage.</p>
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</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>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1</p>	<p>a)0</p> <p>b)0</p>	<p>County Annual Progress Report in the prescribed format was not available</p> <p>A monitoring & evaluation report for 2nd quarter of 2015/16 availed and had the</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			<p>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 will be done in reference with the County Integrated M&E System Guidelines.</p>		<p>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> <p>(N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)</p>	<p>c)0</p>	<p>following details for all the 5 sub counties:</p> <ul style="list-style-type: none"> -Result matrix of completed projects and expenditure from 2013 to Mid 2016 according to the 5 sub counties -List of ongoing projects for the 5 sub counties -Summary of total expenditures of all projects in the county according to the departments and per sub county, ongoing projects and pending projects <p>It could serve as the annual progress report had the financial year 2015/16 4th quarter Monitoring & Evaluation Report</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>been availed.</p> <p>Performance measure not met because the report provided was the 2nd quarter monitoring and evaluation report for the financial year 2015/16 and not the county annual progress report. The report is not produced within three months of the closure of financial year and is not submitted to the Council of Governors for information</p>
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).	Maximum: 1 point. Evaluation done: 1 point.	0	No evidence was availed to indicate that evaluation of completion of major CIDP projects is done on an annual basis.
2.8		Feedback from Annual	Evidence that the ADP and budget are	Review the two documents for evidence	Maximum: 1 point.	0	No evidence that the ADP and budget were

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		Progress Report to Annual Development Plan	informed by the previous C-APR.	of C-ARP informing ADP and budget	Compliance: 1 point.		informed by County Annual Progress Report as this was not availed
Key Result Area 3: Human Resource Management Max score: 12 points.							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	<p>a) Does the county have an approved staffing plan in place, with annual targets?</p> <p>b) Is there clear evidence that the staffing plan was 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>Staffing plan</p> <p>Capacity Building Assessment / CARPS report</p> <p>Documentation evidencing hiring, training, promotion, rationalization, etc.</p> <p>In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations).</p>	<p>Maximum 3 points:</p> <p>First AC&PA: a = 2 points, b = 1 point c = NA.</p> <p>Future AC&PAs: a=1 point, b = 1 point, c = 1 point</p>	<p>a)1</p> <p>b)1</p> <p>c)0</p>	<p>Approved staffing plan for 2015/17 in place. It was approved by the County Executive 23rd September 2015 and adopted by the County Public Service Board.</p> <p>CARPS informed the staffing plan. Letter dated 26th June 2015 from Council of Governors, Chairman of Human Resources , Labour and Social Welfare Committee availed</p> <p>No annual targets</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							due to budgetary constraints
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	<p>a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))</p>	<p>Job descriptions</p> <p>Skills and competency frameworks.</p> <p>Appointment, recruitment and promotion records</p>	<p>Maximum score: 4 points</p> <p>All a, b and c: 4 points.</p> <p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>	4	<p>a).General Job Descriptions from SRC and Public Service adopted. Job descriptions for all cadre of staff sampled across the County were available on file</p> <p>Job descriptions for core staff and others in place as availed in the staff files and other HR documents</p> <p>Staff qualifications meet requirements of the said positions. Sampled JD's and qualifications include: county secretary, chief officer finance, planning officer, internal auditor, procurement officer, accountant, focal environmental and social officer and M&E officer</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			c) Accurate recruitment, appointment and promotion records available				<p>b).Skills and competency framework derived from the National Government Joint Capacity Assessment and Rationalization Report</p> <p>c).There is a reliable accurate recruitment, appointment and promotion process and records available. Records availed include: request to fill positions, job advertisements, short listing and interview notes, appointment letters, suitability tests and promotions.</p> <p>There is a County Human Resource advisory Committee that meets monthly to deal matters of human resources</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							from promotions, discipline, resignations, and confirmations. Minutes for 11 th October 2016, 20 th December 2016, 21 st February 2017, 12 th April 2017, 10 th May 2017 Met all 3 conditions
3.3	Staff appraisal and performance management operationalised in counties	Staff appraisals and performance management	a) Staff appraisal and performance management process developed and operationalised. b) Performance contracts developed and operationalised c) service re-engineering undertaken d) RRI undertaken	Review staff appraisals. County Act, Art 47 (1). Country Public Service Board Records. Staff assessment reports. Re-engineering reports covering at least one service RRI Reports for at least one 100 day period	Maximum score: 5 points.¹ 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	a)0 b)0 c)0	a)No staff appraisal system in place across the board except for staff awaiting confirmation b)The last performance contracts for CEC Members and Chief Officers were signed in 2014 c)No process re-engineering being

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					<p>Performance Contracts in place for the level below Chief Officers: 1 point</p> <p>c) Service delivery processes re-engineered in counties: 1 point</p> <p>d) Rapid Results Initiatives-RRIs launched/upscale : 1 point</p>	d)0	<p>undertaken</p> <p>d)No Rapid Results Initiatives-RRIs launched/up-scaled</p> <p>Performance measure not met because there is no staff appraisal and performance management process, performance contracts for CEC Members and Chief Officers were last signed in 2014, No service delivery process re-engineering has taken place and No rapid results initiatives have been launched</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i> Max score: 18 points							
4.1	Counties establish functional Civic education 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.	Maximum 3 points. 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.	2	a).There is a department of civic education and public participation comprising 13 members of staff b).There is dedicated staffing in place with a director of civic education, assistant director and ward administrators in all the five sub counties charged with the responsibility of civic education c).There is budget in place of Kshs. 1,000,000 d).There are programs planned but evidence that activities were

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							<p>actually undertaken was not availed. The evidence expected was minutes or reports of the activities and list of participants. There is an approved Curriculum in place for Civic Education that has been adopted from the URAIA and MoDP and a Civic Education Framework 2015</p> <p>e).Tools and methods used in Civic Education include: newspaper advertisements, vernacular radio announcements and programs, public notices and barazas, website, invitations, SMS, information centres and phone calls.</p> <p>Performance measure not fully met because</p>

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							there was no evidence availed of planned activities being undertaken in terms of attendance lists and minutes or reports of meetings held
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.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	0	No evidence of Civic Education Activities rollout. Evidence in terms of invitation letters, minutes, reports and lists of participants were not availed Earlier engagement availed with Strategies for Peace, Education, Research and Development (SPERD) last activity noted in May 2015. There is a work plan for Civic Education

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							<p>and Public Participation for July 2016 to June 2017. There was no evidence of Civic Education activities undertaken other than public participation in the budget making process.</p> <p>Performance measure not met because there was no evidence of roll out of the civic education activities other than engagements during the budget making process</p>
4.3	Counties set up institutional structures systems & process for Public	Communication framework and engagement .	a) System for Access to information/ Communication framework in place, operationalised and public notices and user-friendly documents	County Act, Art. 96. Review approved (final) policy / procedure documents describing access to information system and	Maximum 2 points. a) Compliance: 1 point. b) Compliance: 1	0	Bomet County Public Participation and Civic Education Bill of 23 rd February 2015 is yet to be enacted as an Act by the County

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	Participation		<p>shared In advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and officer is operational.</p>	<p>communication framework and review evidence of public notices and sharing of documents. Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)</p>	point.		<p>Assembly</p> <p>Information is passed to the citizens through vernacular Radio stations and Newspapers and public barazas</p> <p>No evidence provided of designated officer(s) for information and communication function.</p> <p>Performance measure not met as the enabling Act ,”Bomet County Participation and Civic Education Bill” is yet to be enacted and there are no designated staff fr information and communication function.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
4.4		Participatory planning and budget forums held	<p>a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the</p>	<p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations 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 provided to citizens</p>	<p>Maximum 3 points.</p> <p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>	2	<p>a) Participatory planning meetings held for the budget for the financial year 2017/18</p> <p>b) Invitations available, minutes from the meetings of the forums available, list of attendance available, meetings at ward level available. Minutes availed for participatory meetings for County Fiscal Strategy on November 22nd 2016, and County Budget Estimates on March 30th 2017 across all 5 sub counties. Venues of the meetings were in; Silibwet Stadium, Kembu Market, Sigor Market, Mogogosiek Public Baraza Park and Sotik Market</p>

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			<p>plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>				<p>List of suggestions from citizens available as part of the reports</p> <p>c)The representation meets the requirements of PFM act sec. 137 i.e. it comprises of the Governor, members of the CEC and representatives from the county representing various interest groups (professionals, business leaders, labour issues, persons with disabilities, and various faith based groups. Minutes of County Budget Forum meeting held on December 2nd 2016 availed</p> <p>d)From the minutes of the sessions held,</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>the forums are well structured with guidance of the Chair and discussions are participatory.</p> <p>e)There is input from the citizens on the planning and budgeting process evident from the minutes and reports of the forums</p> <p>No Feedback reports/ minutes of meetings where feedback is provided to citizens</p> <p>5 issues met</p> <p>Performance measure not fully met as there was no evidence that there was feed-back to citizens on how proposals had been handled.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is feed-back mechanism in place.	Maximum points: 1 Compliance: 1 point.	0	County Annual Progress Report was not availed.
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: i) County Budget Review and Outlook Paper ii) Fiscal Strategy Paper iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter	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)	Maximum points: 5 points 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.	3	Publications online (5) include: <ul style="list-style-type: none"> ▪ County Budget Review and Outlook Paper- 2016 ▪ County Fiscal Strategy Paper 2017 ▪ Annual development plans- 2016/2017, 2017/2018 ▪ CIDP 2013-2017 ▪ County Strategic Investment plan 2014-2017 ▪ Budget for 2016/17 The following

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget				publications were not available on-line: <ul style="list-style-type: none"> Quarterly budget progress implementation reports Audit reports of financial statements; Annual progress reports (C-APR) with core county indicators Procurement plans and rewards of contracts Annual Capacity & Performance Assessment results
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review county web-site.	Maximum 2 points Compliance: 2 points.	2	8 bills presented and 8 Acts passed during 2015/2016 financial year gazette and published online
Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.							
5.1	Output	Physical	The % of planned	Sample min 10 larger	Maximum 4	0	There is no

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	against plan – measures of levels of implementation	targets as included in the annual development plan implemented	<p>projects (in the ADP) 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 made, and weighted according to the size.</i></p>	<p>projects from minimum 3 departments/sectors.</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&E reports etc.</p>	<p>points (6 points in the first two AC&PAs).²</p> <p>More than 90 % implemented: 4 points (6 points in the first two AC&PAs).</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 point will be awarded.</p>		<p>completion register of projects.</p> <p>Provided with a projects implementation status report by the finance department for the financial year 2016/17 which was updated up to March 31st 2017 and showed as completed projects as follows:</p> <p>a)Construction of office Executive offices at the headquarters Kshs.16,416,311</p> <p>b)Construction of departmental offices at Kshs. 13,207,302</p> <p>c)Construction of bridge at Tumoi – Kimaya Kshs. 23,883,347.00</p>

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					<p>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 AC&PA).</p>		<p>d)Construction of bodaboda sheds Kshs. 16,240,000.00</p> <p>e)Construction of Ward Office - Merigi Ward Kshs. 6,547,150.00</p> <p>f)Construction of Chambori- Chemaner Road Kshs. 6. 7 Million</p> <p>Performance measure not met because the county does not have a completion register of projects. It is was therefore not possible to measure the percentage of planned projects implemented in the last financial year</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within budget estimates (i.e. +/- 10 % of estimates).	<p>Sample of projects: a sample of 10 larger projects of various sizes 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).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&E reports.</p>	<p>Maximum 4 points. (5 points in the first two AC&PAs).</p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&PAs)</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>	0	The budget costs of the above sampled projects were not provided and it was not possible to calculate whether the projects had been implemented within budget estimates.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
				Compare actual costs of completed project with original budgeted costs in the ADP/budget.			
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budgeted evidence in selected larger projects (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>Maximum 3 points (4 points in the first two AC&PAs).</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&PA).</p> <p>More than 5 % but only 3-4 of the projects are catered for: 2 points.</p>	0	There was no clear maintenance budgets for completed projects

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
					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 Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 2 points (3 points in the first two AC&PAs) All 100 % of sample done in accordance with framework for all projects: 2 points (3 points in the first two AC&PAs) 80-99 % of projects: 1 points	0	Annual Environmental and Social Audits have been undertaken in the county
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant safeguards instruments Prepared: Environmental and Social Management Plans, Environmental Impact Assessment, RAP,	Sample 5-10 projects	All 100 % of sample done in accordance with framework for all projects: 2 points	2	County Environmental Committee not in place. Members identified awaiting gazette

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			<p>etc. consulted upon, cleared/approved by NEMA and disclosed prior to commencement of civil works in case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA/ESMPs have been prepared and approved safeguards provisions from part of the contract.</p>		<p>80-99 % of projects: 1 points</p>		<p>Common program of environmental screening, surveillance and monitoring of environmental management plans in conjunction with NEMA in place</p> <p>Environmental Impact Assessments – EIA, undertaken for 5 sampled projects and EIA reports provided as evidence.</p> <p>Proposed relocation of Sigor High school- NEMA/PR/BMT/5/2/0186. Cost:Ksh 60,000,000</p> <p>Proposed Governor’s office and lounge. NEMA/PR/BMT/5/2/246. Cos: Kshs. 60,100,000</p> <p>Proposed Bomet IAAF stadium</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
							<p>NEMA/PR/BMT/5/2/0101. Cost: Ksh70,000,000</p> <p>Construction of perimeter wall around Bomet County Assembly offices.NEMA/PR/BMT/5/2/2</p> <p>Draft County Government Environmental Policy not yet approved by the County Assembly</p> <p>The County does not have its own customized Environmental Management Act and relies on the NEMA Act</p>
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money,	To be included from the 3rd AC&PA only. A sample of minimum 5 projects will be	Maximum 5 points. To be developed	N/A	N/A

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result(Score)	Detailed Assessment Findings
			calibrated in the value for the money assessment tool.	<p>reviewed.</p> <p>The methodology will be developed at a later date, prior to the 3rd AC&PA.</p> <p>Note that a sample will be taken of all projects, not only the ones, which are funded by the CPG.</p> <p>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>during implementation 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>		
					Total Maximum Score: 100 points.	37	

3.0 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

3.1: Summary of Results

Table 6: Summary of Results for Minimum Access Conditions

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

Table 7: Summary of Results Minimum Performance Conditions

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

	efficiency in spending	
Procurement Consolidated procurement plans in place	To ensure procurement planning is properly coordinated from the central procurement unit	Assessment Met
County Core staff in place	Core staff in place as per County Government Act	Assessment Met
Environmental and social safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks	Assessment Met
Citizens' Complaint System in place	To ensure sufficient level of governance and reduce risks for mismanagement	Assessment 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	6
KRA 4: Civic Education and Participation	9
KRA 5: Investment implementation & Social and environmental performance	2
Total Score	37

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

a) Public Finance management

- Train staff on proficiency and use of IFMIS Hyperion module;
- Capacity building in budget making process so as to make realistic budgets
- Automating revenue collection for all sources of income and capacity building in the use of the automated systems

- Recruit new audit committee members as per the regulations and train them on their roles and responsibilities.
- Training of relevant staff and Audit Committee Members in compiling and dissemination of the monthly, quarterly and annual financial audits reports in line with relevant regulations;
- Capacity building and sensitization of PFM Act requirements on publishing financial information
- Asset management with respect to annual verification of assets, assets tagging and having an asset register in place
- Procurement staff require training on Public Procurement and Disposal Act 2015, related legislation and reporting obligations to the Public Procurement Regulatory Authority

b) Human Resources

- Staff rationalization for all these categories in accordance with the new scheme of service developed by SRC for the counties to be done.
- Putting in place the staffing plan and annual targets.
- Develop staff performance appraisal system and performance contracting for the senior staff
- Capacity building skills in performance appraisal skills to supervisors to enable them carry out effective appraisals for all staff
- Develop capacity in service reengineering
- Support performance improvement through training, short courses, workshops, conferences and benchmarking.

c) Environment and Social Safeguards

- Capacity building in screening of environmental social safeguards and follow up and implementation of EIA/EMP procedures.
- Gazette, induct and operationalize the County Environment Committee that has already been constituted
- There is need to fast track the enactment of the Environmental and Natural Coordination Policy that is pending within the County Assembly
- Put in place project completion register and build capacity of staff to able to effectively update and maintain the register
- Training on project management to ensure project implementation within costs
- Short courses for key staff on EIAs/EAs process; conducting public participation processes, support continuous professional development and accreditations;
- Participation in workshops and conferences arranged by professional bodies and special interest groups/networks (e.g. NEMA)

d) Monitoring and Evaluation

- Putting in place a central M& E framework and policy
- Putting in place the County M& E Committee

- Induction training for M&E staff, departmental staff etc. on central M&E framework data and information collection, analysis and reporting for projects
- Training of staff on M&E systems, data and information collection for M&E, preparation of status/periodical progress reports and disseminations;
- Training of staff on “value for money” assessments and reporting for projects/investments

e) Civic Education &Public Participation

- Capacity in setting up functional civic education units including developing the programs, curriculum and activities;
- Development of tools and methods for civic education and setting up institutional systems and process for public participation

4.0 CHALLENGES IN THE ASSESSMENT

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

- The focal person was not available during the assessment period it became difficult for us to get the information and documents we needed to see and have in our possession until the county secretary intervened;
- Unreliability of the IFMIS system hence getting some reports from the system was a major challenge;
- The input of the County Assembly was rather minimal only to the extent of the bills and acts passed and financial statements. It would have been good to get collaborative responses from the County Assembly on some of the issues especially regarding submission of documentation

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

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

5.1 MAC's

The documents were availed

5.2 MPC's

- The financial statements for the financial year 2015/16 were audited. This condition was not met as the Auditor General indicated that he was not able to obtain sufficient evidence to provide a basis for an audit opinion.
- Planning requirements are met with minimal gaps identified in the assessment
- Procurement indicators were met with the consolidated procurement plan for the current year in place.
- Core Staff in place was fully met.
- Environmental and Social Safeguards met.
- Citizen's Complaint system was met with the office of the Ombudsman in place

5.3 PMs

KRA 1: Public Finance Management

The following observations were made:

- IFMIS Hyperion not used for budget preparation
- IFMIS System not fully utilized especially for procurement and cash modules
- Own sources of Revenue: The own sources of income decreased from the year 2014/15 to 2015/16. Most of the own income is collected through manual means and there was need to automate the same
- The budget was exceeded by 2%
- Audit committee not in place
- The financial statements were prepared according to PFMA and IPSAS cash basis
- The quarterly reports to PPRA were not done regularly
- There is adequate secure storage space for procurement files and the county government since they have built their own offices

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- All departments did not have a designated planning and M&E officer except Planning;
- County Monitoring & Evaluation Committee not in place
- CIDP, ADP and Budgets are in place. The CIDP and ADP were published on the county website
- Linkages between CIDP, ADP and budget were not easy to establish as there seem to be no document available that could properly link all the three documents.

- Means of verifying that the CIDP provided for reporting mechanism and monitoring and evaluation of the projects was not availed
- There is no centralized M& E in place that would make it possible to evaluate and measure the level of completion of all the county's projects. An attempt was made in 2nd quarter of 2015/16 but this does not seem to have continued after that as no reports were availed there after
- A county annual progress report was not in place

KRA 3: Human Resource

- There was an approved staffing plan is in place with no annual targets.
- Staff appraisal and performance contract system is not in place
- No service Re-engineering and RRI undertaken

KRA 4: Civic Education and Participation

- There is a Civic Education Unit in place. However, there are no planned programs, curriculum and activities. There are no tools and methods for Civic Education developed
- There is no evidence of roll-out civic education activities
- There is a bill for Public Participation which is yet to be passed by the County Assembly
- Public participation activities for the budget process were in place

KRA 5 Investments and Social Environment Performance

- No project completion register in place
- Project implemented according to cost estimates was difficult to calculate due to records not being centralized
- There are no regular environmental awareness campaigns
- County Environment Committee not established

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

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

7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCE

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"> Lacks Capacity in IFMIS Hyperion Module Audit Committee to be constituted urgently Automation of revenue collection Preparation of Fixed Assets Register
KRA 2	Planning &M&E	<ul style="list-style-type: none"> Capacity for monitoring and evaluation Linkages between the CIDP, ADP and Budget Preparation of Annual Progress Report Monitoring and evaluation of completed projects
KRA 3	Human Resource Management	<ul style="list-style-type: none"> No staffing annual targets No Staff performance appraisal system Service re-engineering and rapid results initiatives not launched Training of staff is not regular
KRA 4	Civic Education and Participation	<ul style="list-style-type: none"> No planned programs, curriculum and activities for Civic Education There is no evidence of roll-out civic education activities
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> There is no project completion register in place. Mechanism to ensure that projects are implemented according to costs County Environment Committee not in place

APPENDIX 1: ENTRY MEETING MINUTES

MINUTES OF THE INCEPTION MEETING HELD AT BOMET COUNTY GOVERNMENT

Date: 10th July 2017

Time: 11.30 AM TO 12.10PM

Venue: Bomet County Headquarters – Governor’s Boardroom

In attendance

1. L.K Nge’no	Senior Asst. Director, Delegated County KDSP Focal Person
2. Bernard Cheruiyot	Internal Auditor
3. Kiprotich Cheruiyot	Economist
4. Sammy C. Koech	Director Civic Education and Public Participation
5. Paul K. Maritim	Director Environment
6. Beatrice C. Laboso	Assistant Director Procurement
7. Willy Kibet	Assistant Director Procurement
8. Charles Koech	Director ICT
9. Milcah Rono	Public Finance Accountant – County Assembly
10. Linus Chepkwony	Administrator – Human Resource
11. Erick Chepkwony	Director – Head of Accountants
12. Charles K. Chirchir	Ag. Director Human Resource
13. Kipyegon Sigei	Finance Officer
14. Loice Shuma	Team Leader, Matengo Githae & Associates
15. William Mirasi	Consultant, Matengo Githae & Associates
16. Winnie Wanjiku	Asst. Consultant, Matengo Githae & Associates

Agenda

1. Introductions by County Officials
2. Matengo Githae & Associates presentation
3. Conclusion

Min 1: Introductions by County Officials

The meeting started with a word of prayer from one of the county officials.

The KDSP delegated focal point person Mr. L.K Nge’no - Senior Assistant Director Economic Planning welcomed the entire team to Bomet County and asked all the people present to introduce themselves.

He indicated that the County was ready for the assessment and would co-operate in the entire process. All Key Result Areas were represented at the meeting.

Min 2: MatengoGithae& Associates Presentation

The team leader introduced the Consulting team and thanked Bomet County Government for their warm welcome.

She took the members present through the ACPA processes and made the following remarks

- The ACPA is done every year from September to November but due to unavoidable circumstances it had been delayed;
- The assessment evaluates the impact of the grant disbursement;
- Results will be published in the National Gazette;
- The main requirements that must be submitted to the assessors are the MACs, MPCs and PMs;
- The assessment is meant to be for access to the level 2 grants hence the level 1 grants will not be affected in any way;
- It was noted that this is not an audit exercise but an assessment exercise that should be independently undergone;
- The exercise would take three days and would be purely evidence based and requested that the county officials cooperate to ensure a smooth assessment process.

The county officials assured the consulting team that they would co-operate fully.

The process would be done KRA wise starting with Public Finance Management and Planning, Monitoring and Evaluation on the first day and the rest of the KRAs would follow after that.

It was agreed that there would be an exit meeting on Wednesday at 3pm afternoon, July 12th 2017.

There being no other business the meeting ended at 12.15 pm.

APPENDIX 2: EXIT MEETING MINUTES

MINUTES OF THE EXIT MEETING HELD AT BOMET COUNTY GOVERNMENT

Date: 12th July 2017

Time: 3.15 PM to 4.47 PM

Venue: Bomet County Government Headquarters Governor's Boardroom

In attendance

- | | |
|------------------------|---|
| 1. Jonathan K. Soi | Bomet County Secretary (CS) |
| 2. Erick Chepkwony | Director – Head of Accountants |
| 3. Sammy C. Koech | Director Civic Education and Public Participation |
| 4. Paul K. Maritim | Director Environment |
| 5. Beatrice C. Laboso | Assistant Director Procurement |
| 6. Willy Kibet | Assistant Director Procurement |
| 7. Linus Chepkwony | Administrator – Human Resource |
| 8. Bernard Cheruiyot | Internal Auditor |
| 9. Kiprotich Cheruiyot | Economist |
| 10. Loice Shuma | Team Leader, Matengo Githae & Associates |
| 11. William Mirasi | Consultant, Matengo Githae & Associates |
| 12. Winnie Wanjiku | Asst. Consultant, Matengo Githae & Associates |

Agenda

1. Key findings of the assessment and recommendations from consultants
2. Responses from County Government and Recommendations
3. Any disagreement and the final resolution

The meeting started at 3.15 pm with a prayer from Ms. Beatrice Laboso Assistant Director Procurement

Min 1: Key Findings of the Assessment

The Team leader took the meeting through the general findings and areas of weaknesses as follows:

Minimum Access Conditions (MAC)

The county met the minimum access conditions by signing the participation agreement and developing a CB Plan for 2016/17 and 2017/18

Minimum Performance Conditions (MPCs)

The following MPCs were not met

1. No consolidated procurement plan in place;
2. Environmental and social safeguards not met;

Performance Measures (PMs)

KRA 1: Public Financial Management

- County needs to adopt the IFMIS Hyperion method in coming up with their budget
- Revenue reduced from 2014/15 to 2015/16
- Need to automate revenue collection...most sources still being done manually
- No Audit Committee in place
- Asset Register was not complete did not have dates of purchase of assets
- Procurement: use of the IFMIS system is not as expected since as observed only less than 15 steps are done via the portal
- Reports to PPRA need to be on a regular basis. Last availed for 4th quarter 2015/16 they are to be done quarterly

KRA 2: Planning and M&E

- Each department is required to have a focal M&E dedicated officer
- No monitoring and Evaluation Committee
- ADP needs to adhere to PFMA Act. 126
- No linkage between CIDP, ADP and budget
- County Annual progress Report Not availed
- No evaluation of CIDP Projects

KRA 3: Human Resource Management

- Approved staffing plans and no annual targets in place- approved by the Executive and given to County Public Service Board
- No Staff appraisal and performance contracts
- Service re-engineering and rapid results initiatives not launched

KRA 4: Civic Education and Public Participation

- Civic Education Unit in place
- No roll out of Civic Education activities
- There is no communication policy and strategy in place
- There is a complaints mechanism in place
- Public participation in place but Act not yet passed
- County –Annual Progress Report was not available

KRA 5: Investment Implementation and Social and Environment Performance

- Projects Implementation status Report
- County Environment Committee has been constituted but not gazetted
- No project completions register in place.

- No domesticated environmental management act in place but instead the County relies on NEMA Acts to come up with strategies. Policy has been done and is at the floor of the county assembly.

Min 2: Responses from County Government and Recommendations

The Consultants and County officials discussed the various issues raised and consultants gave some recommendations.

Performance Measures

KRA 1: Public Financial Management

Issue 1: IFMIS Hyperion system not in use

Recommendation: There should be capacity building in the IFMIS Hyperion method used in the county.

Response: The County Officials informed the consultants that this would be done.

Issue 2: Revenue reduced from 2014/15 to 2015/16

Response: The County officials stated that there was delay in passing the finance and revenue bill and Cess Collection which was supposed to be remitted

Recommendation: The County should ensure that they meet deadlines for passing legislation

Issue 3: Need to automate revenue collection, most sources still being done manually

Response: The County Officials informed the consultants that automation of revenue collection was being done in phases and the single business permit has not be automated but a tender already awarded for automation of the same.

Recommendation: The County should ensure that most or over 80% of the income (revenue) is automated

Issue 4: Audit Committee

Response: It was confirmed that there was no audit committee in place and the process of recruiting new committee members in line with the new guidelines would commence at the earliest.

Recommendation: The Audit Committee and Internal Audit department should be made effective to assist in monitoring and evaluation

Issue 5: Procurement: use of the IFMIS system is not as expected since as observed only less than 15 steps are undergone via the portal

Recommendation: It was an issue that needs to be dealt with at the national level.

Issue 5: Reports to PPRA need to be on a regular basis. Last availed for 4th quarter 2015/16 they are to be done quarterly

Recommendation: The county government should ensure that PPRA reports are done on regular basis.

KRA 2: Planning and M&E

Issue 1: Focal Point M & E staff in each department

Response: At the moment there is staff carrying the said responsibilities in the departments, but are not officially assigned as M & E officers. There is need to develop capacity in this area

Recommendation: There should be an M & E staff in each department

Issue 2: County Monitoring & Evaluation Committee

Response: The Committee had been formed in 2015 but dissolved and since then has never been reconstituted in line with the new guidelines. This process will be done at the earliest time possible.

Issue 3: Linkages between CIDP, ADP and Budgets

Response: The original CIDP was not done realistically but were done in a hurry to allow the county to access fund in 2013. It is expected that the subsequent CIDP, ADP will take into account the linkages with the budget.

Issue 4: Evaluation of CIDP completed projects

Response: The County noted that in most cases the projects are not completed in the expected timeframes. At the moment M & E Department does not have the capacity to evaluate the projects since the information is held by the different departments.

Recommendation: The departments to submit project information to M & E department for evaluation of the same. The evaluation process should involve both external and internal evaluators.

Issue 5: ADP needs to adhere to PFMA Act. 126

Response: They admitted that ADP was not done in adherence to the PFMA Act. 126. It is expected that the subsequent ADP will take into account the said act.

KRA 3: Human Resource Management

Issue 1: Approved staffing plan in place with no annual targets

Response: Approved Staffing plan is in place but no annual targets due to budgetary constraints.

Recommendations: The County should plan and put in place annual staff targets

Issue 2: Staff Appraisals and Performance Contracts not done

Response: Staff appraisals and performance contracts are currently not being undertaken

Recommendation: The staff appraisals system should be reintroduced across the whole county after building capacity and performance contracting systems should be developed and undertaken.

KRA 4: Civic Education and Public Participation

Issue 1: No roll out of Civic Education activities

Response: They claim they have rolled out several activities which they agreed they did not produce evidence.

Recommendation: The County needs to partner with CSOs and NGOs for the activities and roll out civic education activities.

Issue 2: There is no communication policy and strategy in place

Response: This would be done as soon as the new county assembly resumes

Recommendation: A communication policy and strategy should be put in place at the earliest.

Issue 3: Public Participation and Civic Education Bill not yet passed into an Act

Recommendation: There is need to ensure that this is passed into an Act as soon as the new county assembly resumes.

Issue 5: County –Annual Progress Report not available

Response: There was no objection and they agreed they did not produce evidence.

Recommendation: This should be done on an annual basis

KRA 5: Investment Implementation and Social and Environment Performance

Issue 1: No Project completion Register

Response: It was confirmed there was no project completion register in place. They promised to put in place an updated project completion register of all the projects completed since 2014.

Issue 2: County Environmental Committee constituted but not gazette

Response: It was confirmed that these has not been done and the county promised to do so as soon as possible.

Issue 3: No County Domesticated Environmental Act in place

Response: The County agreed that they had not domesticated the environmental policy, but a good policy has been done and is at the floor of the county assembly awaiting approval and as soon the assembly resumes they will ensure it passing the soonest time possible.

Min 3: Any Other Business

The County team took the findings and the recommendations of the assessment process positively and promised to implement the suggestions forward for improvement.

There being no other business a prayer was offered by Mr. Linus Chepkwony Administrator – Human Resource and the meeting ended at 4.47pm.

