

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

***From***

**24<sup>th</sup> July to 28<sup>th</sup> July 2017**

**Presented by Lead Consultant**

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## ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
CB	-	Capacity Building
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGK	-	County Government of Kisii
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
HRIS	-	Human Resource Information System
ICT	-	Information Communication Technology
IPSAS	-	International Public Sector Accounting Standards
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
LAIFOMS	-	Local Authorities information Financial Operations and management Systems
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 Kisii County Government and County Assembly Officials, Senior Management and staff who participated 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 contributions of Mr. Robert Ombasa, the Acting County Secretary who presided over the entry meeting and assured the consulting team the readiness of the county for the assessment exercise. Mr. Fred Nyasimi the Deputy Director Strategy delivery and project Management who coordinated the entire assessment exercise and ensured we received support and cooperation from all the County Government and County Assembly Officials, senior management and staff we interacted with during the assessment. Mr. Nyasimi was also the focal point and the tireless coordinator of the assessment exercise on behalf of the County Government and County Assembly of Kisii.

Mr. Nyasimi also presided over the exit meeting and assured the consulting team that the Annual Capacity and Performance Assessment program is welcome and its report on capacity gaps will help the Kisii County Government to continuously improve its performance and service to the County at large.

Finally, we would like to acknowledge the entire Kisii County staff who made our three day field assessment 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 Matengo Githae & Associates to carry out an Annual Capacity and Performance Assessment - ACPA in forty seven counties. The ACPA 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 criteria.

This report documents the key issues that arose during the final assessment of Kisii 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
<b>MAC</b>	The County has complied with MAC except for item 3 and 4- which are not being assessed at this stage.
<b>MPC</b>	The County has met 8 MPCs, MPC 5- Adherence to Investment Menu is not assessable at this stage.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	14
	KRA 2: Planning, Monitoring and Evaluation	8
	KRA 3 :Human Resources Management	5
	KRA 4: Civic Education and Participation	12
	KRA 5: Investment implementation & Social And environmental performance	0
	<b>TOTAL</b>	<b>39</b>

**Achievements**

The County performed very well in KRA 4- Civic Education and Public Participation. The public participation act is in place and the citizen’s complaints system is in place and active. The citizens are actively participating in their civic duty and were well involved in various initiatives by the County Government. They participated in the budget making process and were actively engaged through CSOs supported initiatives such as URAIA trainings on civic duties.

**Weaknesses**

- Key weakness noted in KRA 3 was that the county has not developed any tools for staff appraisals
- KRA 5 Investment implementation & Social and environmental performance, the Completed projects in the current year could not meet the threshold on budgets since most big projects did not have their budgets broken down as expected
- Environmental screening was partially done on some projects and others had not undergone screening.
- Maintenance costs could not be ascertained because of lumped up budgets for maintenance.

**Challenges**

- The main challenges we faced among others were documentation that did not clearly state the true position of the status of projects.
- Most documents seemed to be generated to suit the assessment. The register for completed projects, for instance, carried small projects in the amounts of five million and below, did not have a date of preparation and did not have budgeted costs of the projects.
- The quarterly budget execution reports were missing critical data that would have provided information on projects.

## Areas of Improvement

- Performance contracts need to be cascaded downwards to departmental heads and done annually.
- Capacity building for supervisors is necessary to enable them carry out effective appraisal of all staff annually.
- On environment, sensitization is required in the area of EIA enforcement for all county projects, capacity building in screening of environmental social safeguards, follow up and implementation of EIA/EMP procedures.

## 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 programs and at the same time avail them with evidence to demonstrate change. This also provided the consultants with opportunity to conduct background review of the County and its operations from internal and external documents.

#### b) Data Administration

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

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

#### c) Exit Meeting-Debriefing

The consultants held a debriefing session with the entire Kisii 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.
- The level of information availed and the expectation from the manual



## 1.2 Time Plan

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

**Table 2: Activity Work Plan**

Activity	24 <sup>th</sup> July 2017	25 <sup>th</sup> July 2017	26 <sup>th</sup> July 2017	27 <sup>th</sup> July 2017	28 <sup>th</sup> July 2017
Entrance meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Project Site Visit					
Exit Meeting					
Preparing Report					

## 2.0 SUMMARY OF RESULTS

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

### 2.1 Minimum Access Conditions (MAC)

Table 3: Summary of results for Minimum Access Conditions

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

## 2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<b>Minimum Access Conditions complied with</b>					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs.  MoV: Review of the conditions mentioned above and the MoV of these.	At point of time for the ACPA	<b>Met</b>	The Governor signed the participation agreement on 21 <sup>st</sup> June 2016, extract of the signed agreement availed.  The County developed the CB plan in accordance with the format provided by the Program Operation manual (POM), a soft copy is availed.
<b>Financial Management</b>					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Kenya National Audit Office by <b>30<sup>th</sup> September</b> and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This	3 months after closure of the FY (30 <sup>th</sup> of September).  Complied with if the county is submitting individual	<b>Met</b>	The County prepared and submitted the financial statement to the Office of The Auditor General on time. The report was submitted to the OAG on 30 <sup>th</sup> September 2016 as evidenced by Auditors'

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>can be either individual submissions from each department, or consolidated statement for the whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31<sup>st</sup> October. The FS has to be in an auditable format.</p> <p>MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.</p>	<p>department statements: 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>date stamp.</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>Note. This will be last trigger for release as report is not yet there upon time for the ACPA.</p> <p><b>Transitional arrangements:</b> First ACPA where</p>	<p><b>Met</b></p>	<p>Audited financial statements for the year ended 30<sup>th</sup> June 2016 for the County Executive was issued with a Qualified Opinion while the County Assembly also had a disclaimer of opinion ;</p> <p>1. The county did not</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><b>Transitional arrangements:</b>            Transitional arrangements are in place as audit report may be disclaimed due to balance sheet issues.            First year where the Minimum Performance Conditions are applied (i.e. 2<sup>nd</sup> AC&amp;PA starting in September 2016) the conditions are as follows:</p> <p>Audit report shows that the county has:</p> <ul style="list-style-type: none"> <li>• Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion);</li> <li>• No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud;</li> <li>• Spending within budget and revised budget;</li> <li>• Quarterly reports submitted in last FY to Cob;</li> <li>• Books of accounts</li> </ul>	<p>MPCs are applied 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>provide documentations to support expenditure:</p> <p>a) Irregular payment of sitting allowance to 5 MCAs of Kshs.220,000 for 5 days while acting as interim members of county assembly service board, no minutes, notice of meetings, and a schedule of attendance were provided to the auditor to support the payments,</p> <p>b) Failure by assembly to account for Kshs.8,964,000 disbursed to 18 county ward</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>(cashbooks) posted with bank reconciliations up-to-date.</p> <ul style="list-style-type: none"> <li>Assets register for new assets in place</li> </ul>			<p>offices to gather for rent, casual wages, water, electricity and conservancy for period July 2015 to July 2016,</p> <p>c) County assembly did not provide creditors ledgers to support pending bills of Kshs.25,694,857 , further pending bills of Kshs.11,415,906 were not supported by invoices, LPO/LSO and goods received notes,</p> <p>Spending within budget and revised budget;</p> <p>The assembly incurred Kshs.108,939,000 in</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>respect of sitting allowances against a budget of Kshs.90,411,955, thus resulting to an over expenditure of Kshs.18,527,045, approved supplementary and report by controller of budgets were not availed to support the over expenditure,</p> <p>The assembly over spent up to a tune of Kshs.7,045,213 in respect of 5 items namely; utilities supplies and services, Training expenses, Hospitality supplies and services, Routine maintenance-motor vehicles and other transport equipment, and specialized materials</p>
4. Annual planning documents in place	To demonstrate a minimum	CIDP, Annual Development Plan and budget approved and published (on-line). (Note:	At the point of time of the ACPA, which will take	<b>Met</b>	CIDP, ADP, and approved budget for 2016/2017 availed.



MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	level of capacity to plan and manage funds	<p>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>	place in Sep-Nov, the plans for current year are reviewed.		The county published CIDP, and ADP in the county website. The approved budget has not been published.
<b>Use of funds in accordance with Investment menu</b>					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	<p>Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual.</p> <p>MoV: Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual)</p>	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
		Review budget progress reports submitted to CoB.			
<b>Procurement</b>					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead at departmental, and to ensure sufficient capacity to handle discretionary funds.	<p>Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both).</p> <p><u>MoV:</u> Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompass the needed projects and adherence with procurement procedures. 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</p>	At point of the ACPA (for current year)	<b>Met</b>	<p>- There are consolidated procurement plans for the Executive and the Assembly for the years 2015/2016 and 2016/2017 in place. Departmental procurement plans are also in place for the County Assembly and the Executive.</p> <p>-Procurement plans are aligned with the budget and they are updated after revision of the budget.</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
		procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.			
<b>Core Staffing in Place</b>					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place as per below list (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> <li>• The country secretary</li> <li>• Chief officer of finance,</li> <li>• Planning officer,</li> <li>• Internal auditor,</li> <li>• Procurement officer</li> <li>• Accountant</li> <li>• Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects</li> <li>• M&amp;E officer</li> </ul> <p><u>MoV</u>: Staff organogram, schemes of service to review the qualifications against</p>	At the point of time for the ACPA.	<b>Met</b>	<p>The County Government currently has the following staff in place:</p> <ul style="list-style-type: none"> <li>• County Secretary</li> <li>• CO Finance</li> <li>• Head of Supply Chain</li> <li>• Director, Planning</li> <li>• Director Internal Audit</li> <li>• Head of Treasury</li> <li>• Director M&amp;E</li> <li>• Director, Environment</li> </ul> <p>This means all core positions are filled</p> <p>County and Departmental Organogram availed with each position filled</p> <p>Schemes of service and Job Descriptions with specific details on each county position provided</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
		requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview and sample checks. Staff <b>acting</b> in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.			indicating appropriate staff in each respective position of the provided core staff  Salary payment slips were availed to the team to check on current payments to the staff.
<b>Environmental and Social Safeguards</b>					
8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, grievance redress	To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor	1. Counties endorse and ratify the environmental and social management system to <b>guide investments</b> (from the ACPA starting September 2016).  2) All proposed investments <b>screened</b> against set of environmental and social criteria/checklist, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016).	Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18).  Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain	<b>Met</b>	The Technical Committee on Environment had been appointed and there was a written and signed partnership agreement document with NEMA dated 05/09/2017. Minutes of the committee on diverse dates availed i.e. on 27/6/16, 05/10/2017 and 03/11/2017. The County relies on the EMCA as amended in 2015

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>mechanisms, documentation &amp; reporting) in place.</p>	<p>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</p>	<p>3) Prepare relevant <b>RAP for all investments with any displacement. Project Reports for investments for submission to NEMA.</b> (From the 3<sup>rd</sup> AC&amp;PA, Sept. 2017). Sample 5-10 projects.</p> <p>4. Establishment of County Environment Committee.</p> <p><u>MoV</u>: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p> <p>In cases where the county has clear agreement with NEMA</p>	<p>that capacity is in place at county level, and other MPCs will review performance in the year after start on the utilization of the expanded grant menu (i.e. in the 3<sup>rd</sup> AC&amp;PA, see the previous column for details).</p>		<p>The County does not screen all of the County funded projects but screens only those that it perceives to be high risk. There is a written partnership with NEMA and the County Government is involved in providing opinion on private projects being screened for EIA. There is a Technical County Environment Management Committee set up.</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
	process (free, prior and informed consultations - FPIC)	that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.			

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>9. Citizens' Complaint system in place</p>	<p>To ensure sufficient level of governance and reduce risks for mismanagement.</p>	<p>Established an operational Complaints Handling System, including a:</p> <p>(a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</p> <p>b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints</p> <p>c) simple complaints form/template designed and available to the public</p> <p>d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.)</p> <p>e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.</p> <p><u>MoV</u>: Review county policy, availability of the focal office</p>	<p>At point of time for the ACPA.</p>	<p><b>Met</b></p>	<ul style="list-style-type: none"> <li>• County Public Participation Act passed and is in use</li> <li>• Complaints Committee has been formed and in place</li> <li>• Focal point person has been appointed and in the office</li> <li>• Works with Sub-County Administrators and other staff</li> <li>• Complaints template/form available and contains name, ward and suggestion areas of concern and other arising issues. Signature/name/contacts</li> <li>• Several channels for receiving complaints such as email, suggestion boxes, letters</li> <li>• Record of complaints availed and availed</li> </ul>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>(recruitment files, salary payments, job description for focal point, and evidence for operations, etc. + members of grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc. <i>See also County Government Act Art. 15 and 88 (1)</i>)</p>			



### 2.3 Performance Measures

Table 5: The summary of results for Performance Measures

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<b>KRA 1: Public Financial Management</b> <b>Max score: Maximum 30 points.</b>							
<b><i>Strengthened budget formulation, resource mobilization and allocation</i></b>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	<p>The annual budget approved by the County Assembly is:</p> <p>a) Program Based Budget format.</p> <p>b) Budget developed using the IFMIS Hyperion module.</p>	<p>Review county budget document, IFMIS uploads, the CPAR, 2015.</p> <p>Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget - spot check figures between different versions).</p>	<p><b>Maximum 2 points.</b></p> <p>2 milestones (a &amp; b) met: 2 points</p> <p>1 of the 2 milestones met: 1 point</p>	<p>1</p> <p><b>0</b></p>	<p>The County annual budget approved by the County Assembly is program based.</p> <p>The budget is prepared in excel and uploaded into IFMIS Hyperion Module.</p>
1.2		Budget process follows clear budget	Clear budget calendar with the following key milestones achieved:	<p>PFM Act, art 128, 129, 131.</p> <p>Review budget calendar,</p>	<p><b>Max. 3 points</b></p> <p>If all 5 milestones (a-e) achieved: 3</p>	<p>2</p>	<p>a)The county Budget circular for year 2016/2017 was issued by CEC for finance on</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
		calendar	<p>a) Prior to end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed;</p> <p>b) County Budget review and outlook paper - submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15<sup>th</sup> October.</p> <p>c) County fiscal strategy paper (FSP) - submission (by county treasury) of county strategy paper to county executive committee by 28<sup>th</sup> Feb, County Treasury to submit to county assembly by 15<sup>th</sup> of</p>	minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	<p>points</p> <p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>		<p>24<sup>th</sup> August as per letter KSI/C/TR/8/201/107, this was within the due dates.</p> <p>b)The CBROP was prepared by the county, forwarding letters were not availed to confirm the same(CBROP) was submitted by the County treasury on 30<sup>th</sup> September 2016 to CEC and to County Assembly by 15<sup>th</sup> October 2016</p> <p>c)The FSP was submitted to county assembly by theCEC for Finance on 24<sup>th</sup> February 2016 vide letter ref; KSI/C/TR/02/2016. This was done on due date.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>march and county assembly to discuss within two weeks after mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30<sup>th</sup> April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30<sup>th</sup> June latest.</p>				<p>d) The county prepared and forwarded the budget estimate on due date to county assembly. The budget was forwarded to county assembly on 29<sup>th</sup> April 2016 as evidenced by letter Ref; KSI/C/TR/04/2016/(24 5)</p> <p>e) The county assembly adopted the budget for 2016/2017 on 30<sup>th</sup> June 2017 which was within the due date. This is evidenced by the hansard report availed and retained.</p>
1.3		Credibility of budget	<p>a) Aggregate expenditure out-turns compared to original approved budget.</p> <p>b) Expenditure composition for each</p>	Review the <b>original</b> budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at	<b>Max. 4 points.</b> <u>Ad a):</u> If expenditure deviation between total budgeted expenditures and		<p>Actual expenditure 2015/2016</p> <p>Kshs.8,420,544,570</p> <p>Budgeted expenditure</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
			sector matches budget allocations (average across sectors).	department (sub-vote level).	<p>total exp. in final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point. More than 20 %: 0 point.</p> <p><u>Ad b)</u>: If average deviation of expenditures across sectors is less than 10 % then 2 points. If 10-20 % then 1 point. More than 20 %: 0 point.</p>	<p>2</p> <p>1</p>	<p>Kshs.8,964,877,772</p> <p>Variance Kshs.544,333,202</p> <p>%Variance 6.07%</p> <p>Data from 2015/2016 Financial report</p> <p>Sector Actual expenditure matched against the budget allocation</p> <p>County Assembly Actual Kshs.685,649,293</p> <p>Budget Kshs.749,649,293</p> <p>Variance 8.4%</p> <p>CountyExecutive Actual Kshs.374,123,197</p> <p>Budget</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
							Kshs.379,285,884 Variance 1.4% County Administration Actual Kshs.505,633,710 Budget Kshs.618,629,404 Variance 11.3% Public Service Board Actual Kshs.48,462,120 Budget Kshs.54,545,000 Variance 11.2% Finance &Planning Actual Kshs.810,907,976 Budget Kshs.868,658,904 Variance 6.6%

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>Agriculture</p> <p>Actual Kshs.357,631,477</p> <p>Budget Kshs.405,872,760</p> <p>Variance 11.9%</p> <p>Health Services</p> <p>Actual Kshs.2,533,884,410</p> <p>Budget Kshs.2,831,294,250</p> <p>Variance 10.5%</p> <p>Environment</p> <p>Actual Kshs.303,005,045</p> <p>Budget Kshs.494,590,592</p> <p>Variance 38.7%</p> <p>Education &amp; Youth</p> <p>Actual</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
							Kshs.694,497,838  Budget Kshs.770,680,804  Variance 9.9%  Lands  Actual Kshs.186,114,514  Budget Kshs.285,540,088  Variance 34.8%  Trade Development  Actual Kshs.165,731,325  Budget Kshs.225,551,862  Variance 26.5%  Public Works  Actual Kshs.1,097,826,586  Budget

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Kshs. 1,150,790,694 Variance 4.6% Culture Actual Kshs. 114,450,620 Budget Kshs. 273,408,840 Variance 58.1% Kisii Town Actual Kshs. 62,530,937 Budget Kshs. 72,580,937 Variance 13.8% Average across sector deviation 18.2% Data from CBROP 2015/2016
<b>Revenue Enhancement</b>							
1.4	Enhanced	Performance	Automation of revenue	Compare revenues	<b>Max: 2 points.</b>	<b>0</b>	The County signed 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
	revenue management and administration	in revenue administration	collection, immediate banking and control system to track collection.	collected through automated processes as % of total own source revenue.	Over 80% = 2 points Over 60% = 1 point		contract with Consortium of Riverbank solutions Ltd and KCB Kenya Ltd for automation of revenue collection on 17 <sup>th</sup> November 2016. The automation according to the agreement was to take effect immediately upon signing of the contract. However this did not take place until April 2017 when automation was done in phases starting with unstructured sources in some sub counties. Automation is yet to be rollout in the entire county, OSR revenue is largely still done manually and through LAIFORMS.
1.5		Increase on a yearly	% increase in OSR from last fiscal year but one	Compare annual Financial Statement from	<b>Max. 1 point.</b>	1	OSR 2015/2016

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		basis in own source revenues (OSR).	(year before previous FY ) to previous FY	two years. (Use of nominal figures including inflation etc.).	If increase is more than 10 %: 1 point.		Kshs.531,881,647 OSR 2014/2015 Kshs.532,196,676 Variance Kshs.815,029 %Variance 0.06%
<b><i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i></b>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of budget, National Treasury and CRA.  b) Summary revenue, expenditure and progress report is published in the local media/web-page.	Review quarterly reports, date and receipts (from CoB).  Check against the PFM Act, Art. 166.  CFAR, Section 8.  Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.	<b>Max. 2 points.</b>  (a &b) Submitted on time and published: 2 points.  (a only): Submitted on time only: 1 point.	<b>0</b>                    <b>0</b>	The County did not provide quarterly budget reports for review, hence we could not be able to confirm if the formats are as per CFAR, also no correspondences were availed to confirm compliance with submission deadlines.  The County has not published summary revenue, expenditure and progress reports in the local media/web-

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
							page
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, 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>	<b>Max. 1 point.</b> Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point	1	The County financial statement for the financial year 2015/2016 is in the required presentation as per the PFMA and CFAR, and standard templates issued by the IPSAS board
1.8		Monthly	The monthly reporting	Review monthly reports.	<b>Max. 2 points.</b>	0	The County does not

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
		reporting and up-date of accounts, including:	shall include: 1. Income and expenditure statements; 2. Budget execution report, 3. Financial statement including: 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.	See also the PFM Manual, p. 82 of which some of the measures are drawn from.	If all milestones (1-3): 2 points If 1 or 2: 1 point If none: 0 points.		prepare monthly report
1.9		Asset registers up-to-date and inventory	Assets registers are up-to date and independent physical inspection and verification of assets should be performed once a year.	Review assets register, and sample a few assets. PFM Act. Art 149.  Checkup-dates.	<b>Max. 1 point.</b> Registers are up-to-date: 1 point.  Transitional arrangements: <u>First year:</u> Assets register need only	1	The county has developed and maintains an asset register that has the following columns;  1. Asset code  2. Registration No.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					to contain assets acquired by county governments since their establishment.  <u>Second year onwards:</u> register must include all assets, including those inherited from Local Authorities and National Ministries		3.Asset name 4.Body type 5.Condition 6.Date of purchase 7.Supplier 8.Location 9. Cost 10.Depreciation 11.Net book value Sampled assets from the asset register  KBY 007C 45CG015A 45CG019A
<b>Audit</b>							
1.10	<b>Internal audit</b>	Effective Internal audit function	Internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place,	Review audit reports.  Check against the PFM Act Art 155	<b>Max. 1 point.</b>  4 quarterly audit reports submitted in previous FY: 1	1	The internal audit is in place for both the executive and the assembly.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			then reports submitted to Governor)		point.		The county executive prepares quarterly audit reports as required by PFM Act 2012, however no quarterly reports were done by the County assembly
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.	<b>Max. 1 point.</b> IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	<b>0</b>	Both the county executive and Assembly are yet to establish internal audit committees as required by PFM Act 2012, PFM regulations 2015, and the Kenya Gazette notice no.2690, Vol. CXVIII- No. 40 published on 15 <sup>th</sup> April 2016.
1.12	<b>External audit</b>	Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO.  Total expenditure as per	<b>Max. 2 points</b>  Value of queries <1% of total	1	Value of audit queries=364,285,978/8,420,544,570 100=4.3%

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
				reports to CoB.	expenditures: 2 points  <5% of total expenditure: 1 point		
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.	<b>Max. 1 point.</b> Audit queries (in terms of value) have reduced from last year but one to last year or if there is no audit queries: 1 point.	1	Value of audit queries 2015/2016- 4.3%  Value of audit queries 2014/2015=819,327,499/6,446,874,032 100=12.7%  Value of audit queries reduced
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	<b>Max. 1 point.</b> Tabling of audit report and evidence of follow-up: 1 point.	0	There is no legislative scrutiny of audit reports and follow up in place.
<b>Procurement</b>							
1.15	<b>Improved procurement procedures</b>	Improved procurement procedures including use of	Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA	Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and	<b>Max. 6 points.</b> a) IFMIS Steps: <15steps=0 points;	0	a)The county has adopted 9 steps of e-procurement shown 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
		IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	<p>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 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</p>	<p>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>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of</p>	<p>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): <b>1 point</b></p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements: <b>1 point.</b></p> <p>d) Storage space and single complete files for</p>	<p>0</p> <p>0</p>	<p>1.requisition</p> <p>2.requisition approval</p> <p>3.invoicing</p> <p>4.validating of invoice</p> <p>5. First invoice approval</p> <p>6. Final invoice approval</p> <p>7. Payment and EFT generation</p> <p>8.G-pay transmission</p> <p>9. Supplier receives notification of payment</p> <p>b)The county does not prepare the quarterly reports for submission to PPRA</p> <p>c)The sampled procurements below complied with thresholds and</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>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>	files.	<p>sample of procurements: <b>1 point</b></p> <p>e) Evaluation reports: <b>1 point</b></p>	1	<p>procurement methods for type/size of procurement</p> <p>1.KCG/WTR/LT2/01/2016-2017 Drilling and equipping water boreholes with hand pumps</p> <p>Method Open Tender</p> <p>Contract sum.Kshs.10,511,518</p> <p>2.KCG/WTR/LT5/01/2016-2017 Drilling and equipping boreholes with hand pumps</p> <p>Method -Open tender</p> <p>Contract Sum Kshs.13,650,500</p> <p>3.KCG/WTR/LT2/01/2016-2017 Drilling and equipping the boreholes with hand pumps - Southern</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>Zone</p> <p>Method Open Tender</p> <p>Contract Sum Kshs.15,602,500</p> <p>4.KCG/WTR/LT4/2016-2017 Drilling and equipping boreholes with hand pumps- Northern</p> <p>Method- Open Tender</p> <p>Contract Sum Kshs.13,229,432</p> <p>5.KCG/WTR/T/04/2016-2017 Drilling and Equipping boreholes and hand pumps- Riongata water reticulation project</p> <p>Method Open Tender</p> <p>Contract Sum Kshs.3,690,000</p> <p>d)Review of Contents</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
						1	of random sample of 5 procurements files of various sizes from storage facility; 1.KCG/WTR/LT2/01/2016-2017 <b>File contents</b> Contract agreement Notification of award Evaluation report Advertisement <b>Missing documents</b> Acceptance letter Professional opinion Appointment letters for evaluation team Individual evaluators' score sheet Appointment letters for opening team

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>Opening team report requisition</p> <p>2.KCG/WTR/LT5/01/2016-2017</p> <p><b>File contents</b></p> <p>Contract agreement</p> <p>Notification of award</p> <p>Bills of quantities</p> <p>Evaluation report</p> <p>Re-advisement</p> <p><b>Missing documents</b></p> <p>Acceptance letter</p> <p>Appointment letters for evaluation team</p> <p>Individual evaluators' score sheet</p> <p>Appointment letters for opening team</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
							Professional opinion requisition 3.KCG/WTR/LT2/01/2016-2017 <b>File contents</b> Notification of awards Contract agreement Evaluation report advertisement <b>Missing documents</b> Acceptance letter Professional opinion Appointment letter for evaluation team Individual evaluators' score sheet Appointment letters for opening team

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
							Opening team report Requisition 4.KCG/WTR/LT4/2016-2017 <b>File contents</b> Contract agreement Notification of award Evaluation report Professional opinion Advertisement <b>Missing documents</b> Appointment letters for evaluation team Appointment letters for opening team Opening team report Individual evaluators' score sheet 5.KCG/WTR/T/04/201

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>6-2017</p> <p><b>File contents</b></p> <p>Contract agreement</p> <p>Evaluation report</p> <p>Advertisement</p> <p>Notification of award</p> <p><b>Missing documents</b></p> <p>Appointment of evaluation team</p> <p>Appointment of opening team</p> <p>Opening team report</p> <p>Professional opinion</p> <p>Acceptance letter</p> <p>e)Review of files to confirm Completed evaluation reports, including individual evaluators scoring sheet.</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
						0	<p>All the files listed here below had evaluation reports, but did not contain individual evaluators' score sheets.</p> <p>1.KCG/WTR/LT2/01/2016-2017</p> <p>2.KCG/WTR/LT5/01/2016-2017</p> <p>3.KCG/WTR/LT2/01/2016-2017</p> <p>4.KCG/WTR/LT4/2016-2017</p> <p>5.KCG/WTR/T/04/2016-2017</p>
<p><b>Key Result Area 2: Planning and M&amp;E</b>  <b>Max score: (tentative 20 points)</b></p>							
2.1	County M&E system and frameworks developed	County M&E/Planning unit and frameworks in place.	<p>a) Planning and M&amp;E units (maybe integrated in one) established.</p> <p>b) There are designated</p>	<p>Review staffing structure and organogram.</p> <p>Clearly identifiable budget for planning and</p>	<p><b>Maximum 3 points</b></p> <p>The scoring is one point per measure</p>	1	The county has established planning and M&E unit under department of Finance and Economic



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>planning and M&amp;E officer and each line ministry has a focal point for planning and one for M&amp;E</p> <p>c) Budget is dedicated for both planning and M&amp;E.</p>	M&E functions in the budget.	Nos. a-c complied with.	1	<p>planning</p> <p>There are 10 (ten) designated planning and M&amp;E officers ,one officer for each line ministry as evidence by attachment letters Ref KSI/CG/CS/2015/1 dated 17<sup>th</sup> February 2015.</p> <p>There is a budget dedicated to planning and M&amp;E in the 2016/2017 financial year. The budget allocation of Kshs.14,382,309.</p>
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	<b>Maximum: 1 point</b>  Compliance: 1 point.	<b>0</b>	The county is yet to constitute a County M&E Committee
2.3	County Planning	CIDP formulated	a) CIDP: adheres to guideline structure of	CIDP submitted in required format (as	<b>Maximum: 3 points</b>	<b>0</b>	The CIDP does not comply with County

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	systems and functions established	and up-dated according to guidelines	<p>CIDP guidelines,</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>contained in the CIDP guidelines published by MoDP).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	1 point for compliance with each of the issues: a, b and c.	1	<p>Government Act, 2012, Art 108, (4), (a) that requires the county to include budget projections in the plan. The 5 year budget projection is not included in the CIDP</p> <p>CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators</p> <p>Total Financing 2016/2017</p> <p>Kshs.10,070,531,914</p> <p>Total revenue 2015/2016 Does not exceed</p> <p>(200%X8,258,039,536)=Kshs.16,516,079,072</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
2.4		ADP submitted on time and conforms to guidelines	<p>a) Annual development plan submitted to Assembly by September 1st in accordance with required format &amp; contents (Law says that once submitted if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	Review version of ADP approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	<p><b>Maximum: 4 points</b></p> <p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p>	1	<p>The ADP was prepared in August 2015 submitted and received by the county assembly on 28<sup>th</sup> August 2015 as per the report of the select committee on budget dated December 2015. The submission was done on due date.</p> <p>ADB contains three issues mentioned in the PFM Act 126,1, there are a,c, and d. these are:</p> <p>a) Strategic priorities</p> <p>c) programs to be delivered with details for each program</p> <p>d) payments to be made on behalf of the county, eg grants</p>
2.5		Linkage between	Linkages between the ADP and CIDP and the	Review the three documents: CIDP, ADP	<b>Maximum: 2 points</b>	0	10 projects Sampled for Linkage between

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
		CIDP, ADP and Budget	budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	and the budget. The budget should be consistent with the CIDP and ADP priorities.  The costing of the ADP is within +/- 10% of final budget allocation.  Sample 10 projects and check that they are consistent between the two documents.	Linkages and within the ceiling: 2 points.		ADP and the budget in terms of costing of activities. All the 10 projects sampled had costing deviation of greater than +-10%.  Listed below are the projects sampled;  1.Construction of County Roads  ADP -Kshs.700M  Budget - Kshs.505M  Variance 27.86%  ≥ -+10%  2.Construction of Foot bridges  ADP Kshs.65M  Budget Kshs.45M  Variance 30.8%  ≥ -+ 10%

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>3.Construction of Bus Park Keumbu</p> <p>ADP-Kshs.12M</p> <p>Budget- kshs.20M</p> <p>Variance 66.7%</p> <p>≥ -+10%</p> <p>4.Construction of County Retreat centre</p> <p>ADP- Kshs.20</p> <p>Budget Kshs.15M</p> <p>Variance 25%</p> <p>≥ -+10%</p> <p>5.Markets Development</p> <p>ADP Kshs.100M</p> <p>Budget- Kshs.76M</p> <p>Variance 24%</p> <p>≥ -+ 10%</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>6.Street lighting</p> <p>ADP-Kshs.50M</p> <p>Budget Kshs.99M</p> <p>Variance 98%</p> <p>≥-+10%</p> <p>7.Construction of Boda Boda shades</p> <p>ADP Kshs.10</p> <p>Budget Kshs.15M</p> <p>Variance 50%</p> <p>≥-+10%</p> <p>8.Construction of Ward offices</p> <p>ADP kshs.50M</p> <p>Budget Kshs.58.5M</p> <p>Variance 17%</p> <p>≥-+10%</p> <p>9.Construction of</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>ECDE classes</p> <p>ADP Kshs.180M</p> <p>Budget Kshs.90M</p> <p>Variance 50%</p> <p>≥ --+10%</p> <p>10.Construction of Youth Polytechnic workshops</p> <p>ADP-Kshs.90M</p> <p>Budget Kshs.45M</p> <p>Variance 50%</p> <p>≥ --+10%</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 targets and within result</p>	<p>Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.</p> <p>Verify that the indicators have been sent to the CoG.</p>	<p><b>Maximum: 5 points.</b></p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1</p>	0	The County does not prepare CAPR and there are no other reports for projects monitoring. There was a County milestones magazine prepared by the County although it was undated.

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>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&amp;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>		
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).	<p><b>Maximum: 1 point.</b></p> <p>Evaluation done: 1 point.</p>	1	The County selectively gave low value completed and evaluated projects list that indicated the cost and the total



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>payments made.</p> <p>No cost element was given in respect of Road projects, the report only shows the status as complete.</p> <p>The following is the list of sampled completed projects;</p> <p>1. Power installation at Nyamonda Water supply Award cost.Kshs.11.5M</p> <p>2. Market improvement - Roganga,Keumbo,Kio ngoro,Magonga Award cost-Kshs.7.5M</p> <p>3. Getenga gravity project -Kitutu Central Award cost - Kshs.4.7M</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.Ritembu,Itembu-ECDE- Buochi Borabu Award cost. Kshs.4.8M  5.Nyabundo,Nyakiogiro,Kiamabudu,Kegati,E samba-ECDE  Award Cost-Kshs.4.4M
2.8		Feedback from Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-ARP informing ADP and budget	<b>Maximum: 1 point.</b>  Compliance: 1 point.	<b>0</b>	The county does not prepare C-APR and as such it does not inform the ADP and the budget
<b>Key Result Area 3: Human Resource Management</b> <b>Max score: 12 points.</b>							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	a) Does the county have an approved staffing plan in place, with annual targets?  b) Is there clear evidence that the staffing plan was informed by a Capacity Building	Staffing plan  Capacity Building Assessment / CARPS report  Documentation evidencing hiring, training, promotion,	<b>Maximum 3 points:</b>  First AC&PA: a = 2 points, b = 1 point c= NA.  Future AC&PAs:	1  1	The County has an approved staffing plan with annual targets The staff plans were approved in October 2014 via the adoption of the CARPS report.  The staffing plans was informed by 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
			assessment / functional and organizational assessment and approved organizational structure? c) Have the annual targets in the staffing plan been met?	rationalization, etc. 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).	a=1 point, b = 1 point, c = 1 point	0	CARPS Report which was adopted in October of 2014 and SRC Job Evaluations.  The staffing annual targets have not been met
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))  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))	Job descriptions  Skills and competency frameworks.  Appointment, recruitment and promotion records	<b>Maximum score: 4 points</b>  All a, b and c: 4 points.  Two of a-c: 2 points  One of a-c: 1 point	2	JDs adhere to the requirements in the scheme of service. All staff have required qualifications for their respective positions  A Skills and Competency framework has not been developed in the County  As per the PSB recruitment process availed, recruitment is competitive and appointments are done based on highest scores in interviews.

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				Employment is purely on a need basis by the respective departments and availability of funding. Promotions are based on recommendations by departments and availability of funds for the same to be effected.
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<p>a) Staff appraisal and performance management process developed and operationalized.</p> <p>b) Performance contracts developed and operationalized</p> <p>c) service re-engineering undertaken</p> <p>d) RRI undertaken</p>	<p>Review staff appraisals.</p> <p>County Act, Art 47 (1).</p> <p>Country Public Service Board Records.</p> <p>Staff assessment reports.</p> <p>Re-engineering reports covering at least one service</p> <p>RRI Reports for at least one 100 day period</p>	<p><b>Maximum score: 5 points.</b><sup>1</sup></p> <p>a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for</p> <p>b) Performance Contracts in place for CEC Members and Chief Officers: 1 point</p> <p>Performance</p>	<p>0</p> <p>1</p>	<p>Staff appraisal tools have not been developed.</p> <p>Performance contract tools developed and operationalized</p> <p>Performance contracting made between the Governor and CEC's; and between CECs and COs, copies of the Performance Contracts availed for the period</p>

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					Contracts in place for the level below Chief Officers: 1 point  c) Service delivery processes re-engineered in counties: 1 point  d) Rapid Results Initiatives-RRIs launched/upscaled : 1 point	0  0	1 <sup>st</sup> July 2015 to 30 <sup>th</sup> June 2016  No Service re-engineering undertaken in the County.  No RRI undertaken in the County.
<b>Key Result Area 4: Civic Education and Participation - A citizenry that more actively participated in county governance affairs of the society</b> <b>Max score: 18 points</b>							
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,	County Act, Art 99-100.	<b>Maximum 3 points.</b>  CEU fully established with all milestones (a) - (e) complied with: 3 points.  2-4 out of the five milestones (a-e):	<b>3</b>	a).There are CE Units established within the County Public Administration department headed by Director of Civic Education and Public Participation  b).There are dedicated staff among them 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
			activities etc. and (e) Tools and methods for CE outlined.		2 points  Only one: 1 point.		<p>Director and five other staff who have been appointed to run various activities within the units.</p> <p>c). There is a budget for the various activities within the Civic Education Units and Public Participation availed</p> <p>d). There is a curriculum approved in partnership with the MoDP and Catholic Justice and Peace Commission (CJPC in collaboration with URAIA). The curriculum has programs and work plans developed through the partnerships which were availed to the team.</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
							e).Civic Education and Public Participation reference materials- manuals, workbooks and curriculum were availed each containing relevant material for civic education training.
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities - (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on training of citizens etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	<b>Maximum 2 points.</b>  Roll out of minimum 5 civic education activities: 2 points.	<b>2</b>	Activities in partnership with various NGOs including:  Catholic Justice and peace (CJPC in collaboration with URAIA) on Civic Education and Governance, Peace building and Human rights; Usalama Reforms forum on Police reforms and accountability; Association for the physically disabled on Microfinance and

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
							water; Youth Women Christian Association (YWCA) on Womens' rights and HIV AIDS  Supreme Council of Kenya Muslims (SUPKEM) on Human Right's advocacy and Peace building
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement .	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)  b) Counties have designated officer in place, and officer is operational.	County Act, Art. 96.  Review approved (final) policy / procedure documents describing access to information system and communication framework and review evidence of public notices and sharing of documents. Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents	<b>Maximum 2 points.</b>  a) Compliance: 1 point.  b) Compliance: 1 point.	1  1	Public participation ACT availed and in use thus putting in place a structure for information access and sharing.  Communication system in place and information shared on plans and budgets with public in advance of engagement through adverts, posters and presentations  <b>Communication Officer</b> is appointed to



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
				evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)			manage communications.
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>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations</p> <p>Minutes from meetings in the forums.</p> <p>List of attendances, Meetings at ward levels,</p> <p>Link between minutes and actual plans.</p> <p>List of suggestions from citizens, e.g. use of templates for this and reporting back.</p> <p>Feedback reports /</p>	<p><b>Maximum 3 points.</b></p> <p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>	2	<p>a). County participatory planning and budget forums were held at Nyamache Social Hall on 22/02/16, Sameta Hall, Bobasi on 23/02/16. These areas represent sampled evidences of locations where the citizens are engaged by the County in planning and budget making</p> <p>b). Further to the Town Hall meetings, Documents availed included invitations for meetings in ward and sub-county halls,</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) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>	minutes of meetings where feedback provided to citizens			<p>lists of participants for these meetings were provided in the documents made available. Minutes from meetings having comments by citizens were availed to the team and reviewed.</p> <p>c) The representation in the meetings reflected the expectation of the PFM Act Section 137. Members included the Governor, CECs, representations from Business people, disable, women and Faith Based Organisations. The Elderly and persons representing labour organisations were also included. The list of attendees for the above respective</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>locations were availed</p> <p>d). Agenda for discussion during the forums, spread out stakeholder representation and clear invitations indicated a well structured session. Reports of the meetings were availed with these details.</p> <p>e). The minutes did reflect contribution from the citizens and their input was well articulated in the availed reports</p> <p>f). Feed back to citizens through monitoring reports and ACPR had not been done since reports for monitoring</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
							were not availed
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is feed-back mechanism in place.	<b>Maximum points:</b> <b>1</b>  Compliance: 1 point.	<b>0</b>	There was no record of any feedback to the citizens and no specific engagements with the public on development undertakings by the County Government. The County does not produce the C-APR, however there is an

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
							undated Kisii County Government Milestones magazine which outlines various aspects of development in the Kisii Government
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	<p>Publication (on county web-page, in addition to any other publication) of:</p> <ul style="list-style-type: none"> <li>i) County Budget Review and Outlook Paper</li> <li>ii) Fiscal Strategy Paper</li> <li>iii) Financial statements or annual budget execution report</li> <li>iv) Audit reports of financial statements</li> <li>v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter</li> </ul>	<p>PFM Act Art 131. County Act, Art. 91.</p> <p>Review county web-page.</p> <p>(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)</p>	<p><b>Maximum points: 5 points</b></p> <p>9 issues: 5 points</p> <p>7-8 issues: 4 points</p> <p>5-6 issues: 3 points</p> <p>3-4 issues: 2 points</p> <p>1-2 issues: 1 point</p> <p>0 issues: 0 point.</p>	1	CBROP is the only document that has been uploaded in the county website. The rest of the listed reports and plans have not been uploaded. This is supposed to be caused by technical hitches on their website

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				
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23.  Review gazetted bills and Acts, etc.  Review county web-site.	<b>Maximum 2 points</b>  Compliance: 2 points.	2	40 bills introduced to the assembly and passed since inception of the County Assembly in 2013. All bills and acts published in the Kenya Gazette
<b>Result Area 5. Investment implementation &amp; social and environmental performance</b> <b>Max score: 20 points.</b>							
5.1	Output against plan - measures of	Physical targets as included in	The % of planned projects (in the ADP) implemented in last FY	Sample min 10 larger projects from minimum 3 departments/sectors.	<b>Maximum 4 points (6 points in the first two</b>	<b>0</b>	The projects provided in the completion register had a mix of

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
	levels of implementation	the annual development plan implemented	<p>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>Points are only provided with 100 % completion against the plan for each project.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&amp;E reports etc.</p>	<p><b>AC&amp;PAs).</b><sup>2</sup></p> <p>More than 90 % implemented: 4 points (<u>6 points</u> in the first two AC&amp;PAs).</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 point will be awarded.</p> <p>An extra point will be awarded if</p>		<p>projects from year 2013 to date. Some of the completed projects were missing from the ADP. In the analysis done, the sampled and completed projects accounted for less than 50 %</p> <p>The projects sampled included:</p> <ol style="list-style-type: none"> <li>1. Isecha-Eronge Road award of 27,392,849.</li> <li>2. Menyinkwa-Nyamarambe-Award of 39,132,169.2</li> <li>3. Power line Installation-Nyamondo Water Supply-Award 11,525,589</li> <li>4. Market</li> </ol>

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					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>Improvement at Roganga, Keumbu, Ogembo, Kiogoro, Mogonga-award 7,500,000</p> <p>5. Getenga Gravity Project, Kitutu Central-Award: 4,687,757</p> <p>6. Ritembu &amp; Itembu ECDE Classrooms Buochi Borabu - Award: 4,787,940.60</p> <p>7. Kiamabundu ECDE Classrooms-award: 4,453,8608. Purchase of Cabro Making Machine-Budget: 10,000,000</p> <p>9. Refurbishment of County Assembly chambers-Budget: 30,000,000</p> <p>10. Construction of County Assembly car park Chambers -</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
							Budget 25,000,000
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 size from a minimum of 3 departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.</p>	<p><b>Maximum 4 points. (5 points in the first two AC&amp;PAs).</b></p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&amp;PAs)</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>	0	<p>No broken down budgets were provided for the following project highlighted below</p> <p>The projects sampled did not have a broken down and itemized budgets for comparison with the award costs. This made it very difficult to do the analysis on whether projects were within budget or not. The project completion register did not also have the itemized budgets of the respective projects. The sampled projects were:</p> <p>1. Isecha-Eronge Road award of 27,392,849</p> <p>Budget not broken</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>Review M&amp;E reports.</p> <p>Compare actual costs of completed project with original budgeted costs in the ADP/budget.</p>			<p>down but availed in lump sum</p> <p>Variance</p> <p>2.Menyinkwa-Nyamarambe-</p> <p>Award:39,132,169.2</p> <p>Budget:</p> <p>Variance</p> <p>3.Power line Installation-Nyamondo Water Supply</p> <p>Award: 11,525,589</p> <p>Budget:</p> <p>Variance</p> <p>4.Market Improvement at Roganga, Keumbu,Ogembo,Kiogoro, Mogonga</p> <p>Award: 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>7,500,000</p> <p>Budget:</p> <p>Variance</p> <p>5. Getenga Gravity Project, Kitutu Central</p> <p>Award: 4,687,757</p> <p>Budgets not broken down</p> <p>6. Ritembu &amp; Itembu ECDE Classrooms Buochi Borabu</p> <p>Award: 4,787,940.6</p> <p>Budgets not broken down</p> <p>7. Kiamabundu ECDE Classrooms award: 4,453,860 budgets not broken down</p> <p>8. Purchase of Cabro Making Machine</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
							Budget: 10,000,000  Documents not availed  9. Refurbishment of County Assembly chambers  Budget: Kshs 30,000,000.00  Award: Documents not availed  10. Construction of County Assembly car park Chambers  Budget: 25,000,000  Award: 21,074,880  Variance: 15.7%
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was <b>minimum 5 % of the total capital budgeted evidence in selected larger projects</b> (projects	Review budget and quarterly budget execution reports as well as financial statements.  Randomly sample 5	<b>Maximum 3 points (4 points in the first two AC&amp;PAs).</b>  Maintenance	<b>0</b>	Maintenance costs for various projects were factored at the inception but after completion of projects and costs for each

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
			which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	larger projects, which have been completed 2-3 years ago.  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.	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).  More than 5 % but only 3-4 of the projects are catered for: 2 points.  More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.		individual projects cannot be computed since they are lump sum
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit	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)	0	The County projects were classified as either low, middle or high risk. The County undertook EIA on only

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
		reports			<p>All 100 % of sample done in accordance with framework for all projects: 2 points (3 points in the first two AC&amp;PAs)</p> <p>80-99 % of projects: 1 points</p>		<p>projects that were perceived to be high risk. The sampled projects were both high, medium and low risk. Out of the ten sampled projects four had undergone EIA. The projects sampled were:</p> <ol style="list-style-type: none"> <li>1.Solid waste Management for Kisii municipality on LR Wanjare/Bogiakumu/2754/2841 of March 2014</li> <li>2.Borehole Drilling at KIHBT-Kisii college Nema/PR/KSI/5/2/0546 of March 2015</li> <li>3.Industrial Park on Lr.Ibeno scheme/771 at Nyamecheo/Kabosi August 2014</li> </ol>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>4. Nyagweta Forest Sugar Cane Project EIA of April 2014</p> <p>5. Keumbu Bus Park Keumbu/1036 No EIA done</p> <p>6. Water Supply and Treatment works for Keroka Town November 2013</p> <p>7. Menyinkwa-Nyamarambe-No EIA done</p> <p>8. Power line Installation-Nyamondo Water Supply. No EIA done</p> <p>9. Market Improvement at Roganga, Keumbu,Ogembo,Kiogoro, Mogonga. No EIA done</p> <p>10. Getenga Gravity</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
							Project, Kitutu Central. No EIA done  Environmental Audit Reports available for some of the County funded projects that were sampled thus screening done and social safeguards can be guaranteed in some of the projects but not all.
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant <b>safeguards instruments Prepared:</b> Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to commencement of civil works <b>in case where screening has indicated that this is required.</b> All building & civil works investments	Sample 5-10 projects	All 100 % of sample done in accordance with framework for all projects: 2 points  80-99 % of projects: 1 points	0	Relevant safeguard instruments prepared in some county funded projects. Despite some county projects having undergone the EIA and being screened, the overall outcome did not meet the requirements expected Non of the projects sampled had provided ESMP implementation plans or any RAP



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
			contracts contain <b>ESMP implementation provisions</b> (counties are expected to ensure their works contracts for which ESIA's / ESMPs have been prepared and approved safeguards provisions from part of the contract.				<p>The projects sampled</p> <ol style="list-style-type: none"> <li>1. Solid waste Management for Kisii municipality on LR Wanjare/Bogiakumu/2754/2841 of March 2014</li> <li>2. Industrial Park on Lr.Ibeno scheme/771 at Nyamecheo/Kabosi August 2014</li> <li>3. Nyagweta Forest Sugar Cane Project EIA of April 2014</li> <li>4. Keumbu Bus Park Keumbu/1036 No EIA done</li> <li>5. Water Supply and Treatment works for Keroka Town November 2013</li> <li>6. Market Improvement at Roganga,</li> </ol>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Keumbu, Ogembo, Kiogoro, Mogonga. No EIA done
5.6	Value for the Money (from the 3 <sup>rd</sup> AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	<p>To be included from the 3<sup>rd</sup> AC&amp;PA only. A sample of minimum 5 projects will be reviewed.</p> <p>The methodology will be developed at a later date, prior to the 3<sup>rd</sup> AC&amp;PA.</p> <p><b>Note</b> that a sample will be taken of all projects, not only the ones, which are funded by the CPG. The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70</p>	<p><b>Maximum 5 points.</b></p> <p>To be developed 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>	N/A	Not assessable at this stage

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
				% = XX points.			
					Total Maximum Score: 100points.	39	

### 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 CBand 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 Met
Planning Annual planning documents	To demonstrate a minimum level of capacity to plan and manage funds	Assessment Met

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

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

<b>Key Result Areas</b>	<b>Result/Score</b>
<b>KRA 1: Public Financial Management</b>	<b>14</b>
<b>KRA 2: Planning and monitoring and evaluation</b>	<b>8</b>
<b>KRA 3: Human Resources Management</b>	<b>5</b>
<b>KRA 4: Civic Education and Participation</b>	<b>12</b>
<b>KRA 5: Investment implementation &amp; Social and environmental performance</b>	<b>0</b>
<b>TOTAL SCORE</b>	<b>39</b>

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

**a) Public Finance management**

- Train staff on proficiency and use of IFMIS Hyperion module;
- Sensitize and induct key staff on PFM Act 2012 and compliances with related regulations,
- Sensitize and induct relevant staff on regulations and compliances with publishing of reports and dissemination
- Sensitize the county top management on the need to fast-track automation of revenue collections and accountability
- Training of staff on development of a comprehensive asset register;
- Training of relevant staff to appreciate the need of compiling and dissemination of the quarterly and annual financial audits reports in line with PFM Act 2012 and regulation, 2015.

**b) Human Resources**

- Sensitize staff to ensure that staff appraisals and performance contracting is done annually
- The staff needs to be sensitized on writing reports from each department regarding recommendations for promotions and training
- The supervising staff need to be trained on developing skills and competency frameworks for the county
- Develop capacity in service reengineering
- Initiate and develop innovative RRI on service delivery for county citizens in various departments

**c) Environment and Social Safeguards**

- Sensitize all County Staff in the department of Environment on EIA enforcement for all county projects and formalize their working arrangement with NEMA
- Capacity building in screening of environmental social safeguards and follow up and implementation of EIA/EMP procedures.
- Short courses for key staff on EIAs/EAs process; conducting public participation processes, support continuous professional development and accreditations;
- Sensitize County Assembly staff on the need to domesticate the EMCA and passing a policy on local aspects on environment

**d) Monitoring and Evaluation**

- Sensitization of the County's top management on the need of appointing the county M&E committee and ensuring its functionality,
- Sensitize relevant staff on the requirements of CIDP preparation guidelines
- Sensitize relevant personnel on Linkages between the ADP and CIDP and the budget in terms of costing and activities,

- Train staff to establish and maintain a register of completed projects,
- Train relevant staff on the preparation of County Annual Progress report (CAPR)

#### 4.0 CHALLENGES IN THE ASSESSMENT

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

- Difficulty in accessing information in respect of planning and core personnel,
- Challenge in linkage of projects through the budget, ADP and CIDP, for instance some projects in ADP but not in the budget and others are in the budget but not in the ADP
- Provision in broken down budgets having all project costs from initial approval to award
- The County staff failed to avail information on large completed project reports



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

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

### 5.1 MAC's

The documents were availed

### 5.2 MPC's Issues

- Financial statements for the assembly carry a disclaimer opinions.
- Planning requirements are not met in the assessment
- Procurement indicators not met county did not prepare Consolidated Procurement Plan for the financial year 2016/2017.
- The County does not have a skills and competency framework for their entire staff Environmental and Social Safeguards systems were not in place since the EMCA act by the County has not been introduced to the assembly and a good number of projects had not been screened by NEMA
- Uploading of finance related documents online has not been effected and there is no support to the ICT department to ensure appreciation of the department

### 5.3 PMs

#### KRA 1: Public Finance Management

The following observations were made:

- The County has not fully adopted the IFMIS Hyperion Module
- The county did not avail documents to confirm it complied with submission of CBROP to county assembly on due dates
- E procurement ( IFMIS) has not been fully adopted to enable end to end procurement processes
- The County has not yet automated revenue collection, recording and accounting system, its OSR is still done manually and LAIFOMS
- County does not comply with timely submission of Quarterly budget execution reports to County assembly, further the quarterly reports prepared are not published
- The county does not prepare monthly financial reports,
- The county is yet to appoint internal audit committees for both the executive and the assembly,
- The County did not provide evidence to demonstrate, the County assembly received and scrutinize the audit reports.

- There is no adequate secure storage space for procurement documents

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

The following was observed:

- All departments have a designated planning and M&E officer
- CIDP, ADP and Budgets are in place and uploaded in the county website safe for the budget for 2016/2017 which has not published on the county website
- The county did not adhere to preparation of the CIDP as per the guidelines issued by the MoDP
- Linkages between CIDP , ADP and budget were not easy to establish since there are projects that are done and not in the budget and some not in the ADP
- In the absence of the projected budget in the CIDP we could not determine whether the annual financing requirement for full implementation of CIDP does not exceed 200% of the 2015/2016 total revenue.
- The county did not prepare the CAPR for the financial year 2015/2016

## **KRA 3: Human Resource**

- Staff Appraisals and performance contracting needs to be done on an annual basis so as to ensure that staff meet their personal and development goals. The performance contracting and appraisal needs to be cascaded down to the heads of depart and other staff
- There Human Resource Information System (HRIS) needs to co-opted into the operations of the county
- Uptake of technology in the County to re-engineer collection of revenue should be prioritized so as to ensure personal responsibility by the citizens on participating in development.
- The County should also ensure a Rapid Results Initiates on service delivery is initiated to avoid compromising on quality and timeliness of service

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

- The County needs to ensure proper monitoring reports are developed so that the annual progress reports are also developed. The reports ensure citizen participation and feedback mechanisms
- Information on plans, budgets, accounts, audit reports and assessments are neither published in the website nor shared with the public despite these being public documents

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

- Project completion registers are available but do not have adequate project information in place.
- Budgets for most of the projects are lump sum hence difficult to tell what the original specific budgets of the project costs were especially CA budgets
- There are no project progress reports and no M&E reports making it difficult to follow up projects
- Projects are initially budgeted without maintenance costs. These maintenance costs are then introduced in the year immediately the project ends and are all lump sum amounts. This makes it very hard to determine the exact maintenance costs allocated to any specific project.
- County Government and County Assembly have implemented development projects without any of them being screened for the EIA.
- Projects sampled do not have any environmental and social safeguards procedures followed.

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

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

## 7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCES

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"> <li>The county has not constituted internal audit committees.</li> <li>There is slow pace of automation of collection, recording and accountability of County own source revenue</li> </ul>
KRA 2	Planning & M&E	<ul style="list-style-type: none"> <li>The County does not prepare a C-APR for the financial year 2015/2016</li> <li>The CIDP development did not adhere to the guidelines issued by MoDP.</li> </ul>
KRA 3	Human Resource Management	<ul style="list-style-type: none"> <li>The County lacks a skills and competency frameworks makes it difficult to understand staff delivery capacity</li> </ul>
KRA 4	Civic Education and Participation	<ul style="list-style-type: none"> <li>Lack of county development progress reports minimizes the public participation in interrogating the projects completed</li> </ul>
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> <li>The County has not domesticated the EMCA ACT 2009 thus quite a number of projects are not screened. Project budgets are shared in lump sum form thus difficult to specify amounts for each</li> </ul>

## **ANNEX 2: MINUTES OF THE ENTRANCE MEETING**

### **MINUTES OF THE ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT ENTRY MEETING HELD ON 24<sup>TH</sup> JULY 2017 AT THE COUNTY GOVERNMENT OF KISII'S BOARDROOM STARTING AT 09.19 AM**

#### **IN ATTENDANCE**

1. Robert Ombasa	County Secretary (Chair)
2. Fred Nyasimi	Deputy Director Strategy Delivery and Project Mgt.
3. John Angasa	Civic Education Officer
4. Fanice Ombongi	Senior Asst. Director Human Resource Mgt.
5. George Matiro	Principal Human Resource Management Officer
6. Michael Nyaata Ragira	Senior Environment Officer
7. Vincent Mirera	Deputy Director Revenue
8. Nicodemus Karori	Auditor
9. Alfred Morega	Research Officer 1
10. Evans Kiage	Principal Accountant
11. Francisca Bhoke	Director Human Resource Management
12. Leonard Chibeka	Senior Accountant

#### **MGA Team**

1. Rutto Kibiwott David	Consultant/Team Leader
2. Whycliffe Imoite Ijackaa	Consultant
3. Mary Kitelo	Support

#### **AGENDA**

1. Introduction
2. Matengo Githae & associates presentation
3. AOB

#### **Min 1 Introduction**

The meeting started with a word of prayer at 09.19am. The County Secretary Mr. Robert Ombasa who chaired the meeting welcomed all members and requested everyone to introduce themselves. He informed the members that the County was ready for the assessment since they had a meeting earlier to sensitize all officers concern about the assessment. He also told the Officers that the exercise was not an audit but an assessment which is evidence based and therefore documentation was key for better result.

### **Min 3. Matengo Githae & Associates**

The Team Leader thanked the KDSP ACPA members present and encouraged them to work as team in order to achieve the objective of the assessment and for the benefit of the people of Kisii County. He informed the member that the assessment tool to be used is the same one the County used for self-assessment.

He explained the three key areas to be assessed which are minimum access condition, minimum performance condition and performance measures.

The Team leader explained the check-list which is being used and key source of information. Members were informed that the documents are in safe custody and confidentiality is assured.

The meeting was informed that the assessment would take three days after which an exit meeting will be held to share issues that might have arisen from the assessment.

### **Min. 3 AOB**

There being no other business, the meeting adjourned at 10.04am.

## **ANNEX 2: MINUTES OF THE EXIT MEETING**

### **MINUTES OF THE ANNUAL CAPACITY AND PERFORMANCE ASSESSMENT EXIT MEETING HELD ON 26<sup>TH</sup> JULY 2017 AT THE COUNTY GOVERNMENT OF KISII'S BOARDROOM STARTING AT 14.57 PM**

1	Fred Nyasimi	Deputy Director Strategy Delivery and Project Mgt.
2	John Ang'asa	Civic Education Officer
3	George Matiro	Principal Human Resource Management Officer
4	Michael Nyaata Ragira	Senior Environment Officer
5	Vincent Mirera	Deputy Director Revenue
6	Nicodemus Karori	Auditor
7	Evans Kiage	Principal Accountant
8	George Nyamwamu	Accountant
9	Nicodemus Orito	Civic Education
10	Nelson Mageto	Supply Chain Management
11	Emma Ntabo	personal Assistant

#### **MGA Team**

1.	Rutto Kibiwott David	Consultant/Team Leader
2.	Whycliffe Imoite Ijackaa	Consultant
3.	Mary Kitelo	Support

#### **AGENDA**

1. Opening remarks
2. Key finding of the assessment
3. A.O.B

#### **Min 1. Opening remarks**

The meeting started at 2:57pm with a word of prayer from Nelson Mageto

Fred Nyasimi the County focal point officer welcomed all members present and thanked everybody for the team work and cooperation accorded by the County Officers.

He informed the meeting of the challenges the county officials were going through in order to retrieve the documents. He said they have identified the gaps to be filled by capacity building

He thanked the consultant team for the patience throughout the assessment.



## Min 2 Key finding of the assessment

The consultants went through the general findings and areas of weaknesses as follows

### a) Minimum Performance Condition

- Audited accounts were not available for the financial year 2015/16 as the office of the Auditor General was still to release the same.
- Planning requirements are not met in the assessment
- Procurement indicators are met with Consolidated Procurement Plan for the financial year 2016/2017 in place.
- Staff in place do not have their skills and competency frameworks
- Environmental and Social Safeguards systems were not in place since the EMCA act by the County has not been introduced to the assembly and a good number of projects had not been screened by NEMA
- Uploading of finance related documents online has not been effected and there is no support to the ICT department to ensure appreciation of the department

### b) Performance Measures

#### KRA 1

- The County has not fully adopted the IFMIS Hyperion Module
- The county did not avail documents to confirm it complied with submission of CBROP to county assembly on due dates
- E procurement ( IFMIS) has not been fully adopted to enable end to end procurement processes
- The County has not yet automated revenue collection, recording and accounting system, its OSR is still done manually and through LAIFOMS
- County does not comply with timely submission of Quarterly budget execution reports to County assembly, further the quarterly reports prepared are not published
- The county does not prepare monthly financial reports,
- The county is yet to appoint internal audit committees for both the executive and the assembly,

#### KRA 2

- All departments have a designated planning and M&E officer
- CIDP, ADP and Budgets are in place and uploaded in the county website except for the budget 2016/2017 which has not been published on the county website
- The county did not adhere to preparation of the CIDP as per the guidelines issued by the MoDP

- Linkages between CIDP , ADP and budget were not easy to establish since there are projects that are done and not in the budget and some not in the ADP
- In the absence of the projected budget in the CIDP we could not determine whether the annual financing requirement for full implementation of CIDP does not exceed 200% of the 2015/2016 total revenue.
- The county did not prepare the CAPR for the financial year 2015/2016

### **KRA 3**

- Staff Appraisals and performance contracting needs to be done on an annual basis so as to ensure that staff meet their personal and development goals. The performance contracting and appraisal needs to be cascaded down to the heads of depart and other staff
- There Human Resource Information System (HRIS) needs to co-opted into the operations of the county
- Uptake of technology in the County to re-engineer collection of revenue should be prioritized so as to ensure personal responsibility by the citizens on participating in development.
- The County should also ensure a Rapid Results Initiates on service delivery is initiated to avoid compromising on quality and timeliness of service

### **KRA 4**

- The County needs to ensure proper monitoring reports are developed so that the annual progress reports are also developed. The reports ensure citizen participation and feedback mechanisms
- Information on plans, budgets, accounts, audit reports and assessments are neither published in the website nor shared with the public despite these being public documents

### **KRA5**

- Project completion registers are available but do not have adequate project information in place.
- Budgets for most of the projects are lump sum hence difficult to tell what the original specific budgets of the project costs were especially CA budgets
- There are no project progress reports and no M&E reports making it difficult to follow up projects
- Projects are initially budgeted without maintenance costs. These maintenance costs are then introduced in the year immediately the project ends and are all lump sum amounts. This makes it very hard to determine the exact maintenance costs allocated to any specific project.

- County Government and County Assembly have implemented development projects without any of them being screened for the EIA. Projects sampled do not have any environmental and social safeguards procedures followed.
- The projects do not have any social safeguard plans and/or procedures/instruments prepared. There are no environmental and social management plans available thus none of the county projects bear NEMA approvals.

**Min 3 AOB**

There being no other business the meeting adjourned at 4.11pm