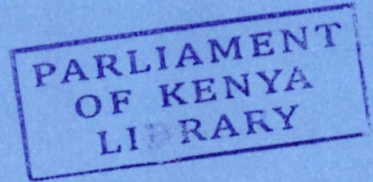


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF WEST POKOT

FOR THE YEAR ENDED

30 JUNE, 2024

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep Mas Whip
COMMITTEE	
CLERK AT THE TABLE	Maalim



WEST POKOT COUNTY ASSEMBLY



ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR
THE FINANCIAL YEAR ENDED
30TH JUNE 2024

**Prepared in accordance with the Cash Basis of Accounting Method under the International
Public Sector Accounting Standards (IPSAS)**

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
Ag.	Acting Capacity
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CE	County Executive
CECM	County Executive Committee Member
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
FY	Financial Year
GPO	General Post Office
ICT	Information communication technology
IFMIS	Intergraded financial management systems
IPSAS	International Public Sector Accounting Standards
Ksh.	Kenya Shillings
MCA	Member of County Assembly
NGO	Non-governmental organizations
NHIF	National Hospital Insurance Fund
NSSF	National Social Security Fund
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
CPA	Certified Public Accountant,
SRC	Salaries and Remuneration Commission,
OSHA	Occupational Safety and Health Act,
CASA	County Assemblies Sports Association.

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

2. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker, who is responsible for the general policy and strategic direction of the County Assembly. The County Assembly constitutes 20 elected members who represent members of the public from their respective wards and 12 nominated members representing interested groups. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

The *entity's* day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. CPA, Fredrick Plimo Kaptui
2.	Clerk of The County Assembly (Ag)	Mr. Leonard Ngiroh Limareng
3	Deputy Clerk of The County Assembly	Mr. Leonard Ngiroh Limareng
4	Head of Financial Services	Mr. Denis Rotich Plapan
5	Head of Accounting Services	CPA. Amos Kisang
6	Head of Human Resource Management	Mr. Edgar Pkemoi Kitilit
7	Head of Budget Office	Ms. Lucia Chenanga
8	Head of Procurement and Supply Chain Management	Ms. Vicky Cherop Ndege
9	Head of Legislative & Procedure Services	Mr. Anthony Ptoo Lochap
10	Head of Committee Services.	Mr. Daniel Lokeno Lotupot
11	Head of Legal Services	Ms. Jacinta Chepkemoi Tulel
12	Head of Information Services	Ms. Angeline Cherotich Loporna
13	Head of Administration Management	Mr. Daniel Kakosom Dapamuke

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2024, and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Clerk of The County Assembly (Ag)	Mr. Leonard Ngiroh Limareng
2	Head of Financial Services	Mr. Denis Rotich Plapan
3	Head of Accounting Services	CPA. Amos Kisang
4	Head of Human Resource Management	Mr. Edgar Pkemoi Kitilit
5	Head of Budget Office	Ms. Lucia Chenanga

No.	Designation	Name
6	Head of Procurement and Supply Chain Management	Ms. Vicky Cherop Ndege
7	Head of Legislative & Procedure Services	Mr. Anthony Ptoo Lochap
8	Head of Committee Services.	Mr. Daniel Lokeno Lotupot
9	Head of Legal Services	Ms. Jacinta Chepkemoi Tulel
10	Head of Information Services	Ms. Angeline Cherotich Loporna
11	Head of Administration Management	Mr. Daniel Kakosom Dapamuke

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Internal Audit committee Functions.

The Internal Audit committee helps in strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives. This is achieved through Internal Audit providing a combination of assurance and consulting activities.

County Public Accounts and Investments Committee.

The County Public Accounts and Investments Committee is a watchdog Committee consisting of a Chairperson elected from amongst Members of the Committee and five other members which is responsible for:-

- The examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit;
- the examination of the reports, accounts and workings of the county public investments; and
- the examination, in the context of the autonomy and efficiency of the county public investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.

The overall responsibility of the Committee is vested on the Chairperson of the Committee who is mandated by Standing Order 161 of the County Assembly Standing Orders to:-

- (a) Preside at meetings of the committee;
- (b) perform the functions and exercise the powers assigned to office of the Chairperson by the committee, resolutions of the County Assembly or legislation; and
- (c) be the spokesperson of the committee.

County Budget and Appropriations Committee.

The County Budget and Appropriations Committee is another watchdog Committee mandated to:-

- Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget,
- discuss and review the estimates and make recommendations to the County Assembly;
- examine the County Budget Policy Statement presented to the County Assembly;
- examine Bills related to the national budget, including Appropriations Bills; and
- evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

The Committee consists of eleven members headed by a Chairperson who is mandated by Standing Order 161 of the County Assembly Standing Orders to:-

- (a) Preside at meetings of the committee;
- (b) perform the functions and exercise the powers assigned to office of the Chairperson by the committee, resolutions of the County Assembly or legislation; and
- (c) be the spokesperson of the committee.

Additionally, the Committee is supported by a secretariat consisting of Fiscal Analysts, Economists, Financial, accounting, and legal experts to ensure that it delivers on its mandate.

County Finance and Economic Planning committee

This committee, tasked with the responsibility of handling all matters related to County Planning, finance and development which include statistics, approval of County Integrated Development Plan, Annual Development Plan and County Finance Bill, consists of eleven members and is headed by a chairperson elected from amongst members of the committee.

The Chairperson, pursuant to Standing Order 161 of the County Assembly Standing Orders is obligated to:-

- (a) Preside at meetings of the committee.
- (b) perform the functions and exercise the powers assigned to office of the Chairperson by the committee, resolutions of the County Assembly or legislation; and
- (c) be the spokesperson of the committee.

(e) Entity Headquarters

West Pokot County Assembly,
County Assembly Precincts,
P.O. Box 6 - 30600,
Kapenguria, Kenya.

(f) Entity Contacts

Telephone: (+254) 0532015000
E-mail: Info@westpokotassembly.go.ke
Website: www.westpokotassembly.go.ke.

(g) Entity Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

(h) Independent Auditor

Auditor General,
Office of The Auditor General,
Anniversary Towers - University Way,
P.O. Box 30084 - 00100,
Nairobi, Kenya.

(i) Principal Legal Adviser

The Attorney General,
State Law Office,
Harambee Avenue,
P.O. Box 40112 - 00200
Nairobi, Kenya

(j) County Assembly Legal Adviser

Head of Legal services
P.O. Box 6-30600
County Assembly Building,
Kapenguria, Kenya

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of West Pokot County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 19 meetings in FY 2024. The committee members during FY 2024 were:

Member	Designation	Ward
Hon. Fredrick Kaptui Plimo	Chairperson	-
Hon. Martin Poghen Komongiro	Member	Sook
Hon. John Bosco Giratum	Member	Alale
Hon. David Alukulem	Member	Riwo
Hon. Mary Joshua	Member	Kapchok
Hon. Siywat Victor	Member	Endugh
Hon. James Kapeli	Member	Lelan
Hon. David Moiben	Member	Weiwei
Hon. Peter Lokor	Member	Kapchok
Hon. Jane Mengich	Member	Sekerr
Hon. Timtim Samuel	Member	Tapach

b) Audit Committee

The audit committee was constituted in 2023. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held five meetings in FY 2024. The committee members during FY 2024 were:

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held five extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Patrick Lokomol	Chairperson	Chepareria
Hon. David Alukulem	Member	Riwo
Hon. Jane Mengich	Member	Sekeer
Hon. Mary Joshua	Member	Nominated
Hon. Lomenwo Bruno	Member	Nominated

d) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Wilson Pkerker Chekeruk	Chairperson	Masol
Hon. Francis Losia Lopoo	Member	Kasei
Hon. Poghen Martin Komongiro	Member	Sook
Hon. Korinyang Timtim	Member	Tapach
Hon. Cheruto Marishana	Member	Nominated
Hon. Esther Chepution	Member	Nominated
Hon. Todosia Richard	Member	Mnagei
Hon. Mary Mariach	Member	Nominated
Hon. James Kapelii	Member	Lelan

e) Committee On Finance and Economic Planning

The committee was formed to provide oversight on the County's finances.

Member	Designation	Ward
Hon. Loktary Paul	Chairperson	Kodich
Hon. Cheruto L. Marshana	Vice-Chairperson	Kapenguria
Hon. Jacob Toungole	Member	Lomut
Hon. Francis Losia	Member	Kasei
Hon. Johnbosco Giratum	Member	Alale
Hon. Veronica Loria	Member	Batei
Hon. Grace Loupa	Member	Kapenguria
Hon. Rashid Sharif Kiptalam	Member	Mnagei
Hon. Mengich Jane Chepaty	Member	Sekerr
Hon. Siywat Victor	Member	Endugh
Hon. Lomenwo Bruno	Member	Suam

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 2023 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Member	Designation
Dr. Grace Amurlee	Chairperson
CPA. Kepha Kebeno	Member
CPA. Peter Kitur	Member
Rodha Murpus	Member
Solomon Chemeltorit	Secretary

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County Assembly held public participation/ consultative meeting at all the 20 wards and budget validation at Mtelo Hall Kapenguria for consideration financial estimates financial year 2023/2024 where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter. The County Assembly also subjected proposed legislation through public participation as tabulated below: -

<i>Proposed Legislation</i>	<i>Publication Date</i>	<i>Venues/ Mode</i>
County Disaster Risk Management Bill	June 2023	<ul style="list-style-type: none"> ○ Sub-County Headquarters ○ Local radio Stations
County Budget Appropriations Bill	June 2024	<ul style="list-style-type: none"> ○ Sub-County Headquarters ○ Local radio Stations

Risk management

Risk management is the process of identifying, analysing and responding to any risk that arises over the County Assembly operations to help the entity remain on track and meet its goal. The county Assembly has a risk management plan/policy which guides in risk management. Risk managers comprise all entity's day to day management, who identify and assess risks and record the risk in a register, the entity also have disaster recovery plans, and backup systems.

Compliance

West Pokot County Assembly is governed by Kenya Constitution 2010, County Government Act 2012, Public Finance Management Act 2012, and its regulations, County Assemblies Services Act 2017, Public Procurement and Asset Disposal Act 2015, Treasury and CRA, SRC, circulars, NHIF Act, Provident Fund Act, Employment Act and other pieces of legislation on tax compliances.

4. Foreword By the Clerk of The Assembly

West Pokot County Assembly is the legislative Arm of the County Government of West Pokot tasked with the responsibility of representation, legislation and overseeing the Executive to ensure prudent use of resources bestowed upon the people of this great county.

As a public entity, we are funded by money from taxpayers of the Republic of Kenya, donors as well as investors and lenders within and beyond the Country. As such, we carry a mark of answerability on our foreheads to the providers of these monies and recipients of the services we are mandated to undertake as a legislature.

Financial Statements are therefore meant to provide information and data about our financial position and performance over the last financial year. This enables our providers to see how we spend what we get from them. As a responsible government entity, we aim to efficiently use these resources to improve the welfare of the people of West Pokot.

However, this journey has been slowed down by challenges, both from our end and from other government entities. Some of the challenges include slow exchequer release of funds from the National Treasury, intermittent IFMIS network and slow responses from suppliers/ vendors in IFMIS network during procurement processes.

(i) Budget performance

The County Assembly spend a total of Ksh. 816,248,588 against a budget of Ksh. 836,564,478 translating to an absorption rate of 98%. Ksh. 715,526,583 was spent on Recurrent expenditure against an allocation of Ksh. 720,652,385 which is a 99% absorption rate and Ksh. 100,722,005 against ksh.115,912,093 on development expenditure was used accounting to an absorption rate of 87% on development.

(ii) Operational Performance

To enable the County Government to optimally undertake its mandates, the County Assembly passed the West Pokot County Appropriation Bill on 23rd June 2023 and 8th December, 2023, West Pokot County Supplementary appropriations Act 2023 which pieces of legislation enabled the County Government to allocate resources to various sectors in order to offer services to the people of West Pokot County. To boost revenue collection, the County Assembly Passed the County Finance Bill which came into effect on 1st January 2024, which law obligated the County to collect revenue.

(iii) Performance of key development projects

In the FY 2023/2024 the County Assembly was allocated Ksh.115.9 million for development expenditure. Funds allocated was utilized to enhance the Assembly’s role of legislation, representation and oversight. The major achievements of County Assembly include completion of construction of the modern County Assembly, equipping of modern County Assembly building, installation of passenger lift in modern County Assembly building, Purchase and installation of 300 KVA standby generator, and allocation of offices to the Members of the County Assembly in modern County Assembly building.

Under the year under review, the West Pokot County Assembly had three programs namely:

- General Administration, Planning and Support Services
- Legislation, Representation and Oversight,
- Staff affairs and development.

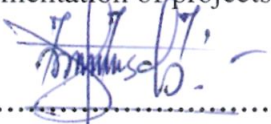
(iv) Comment on value-for-money achievements

The County Assembly is the arm of the County Government that makes legislation, represents the people and provides oversight on county resources. Its objective is to facilitate the members of the County Assembly to fulfil these functions efficiently and effectively in a representative system of government by holding and ensuring that the autonomous status of the County Assembly in its corporate relationship with other departments of the county government is maintained.

(v) Challenges and recommended way forward

The County Assembly encountered a number of challenges that hampered fulfilment of the objectives set at the beginning of the year:-

- Inadequate office space, which is no longer a challenge upon completion of construction of the modern County Assembly;
- Slow of exchequer release of funds from National treasury, which is being addressed by the controller of budget; and
- High cost of living resulting to escalating cost of prices of commodities impacting the implementation of projects.

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Name: **LEONARD NGIROH JIMARENG**
Ag. Clerk of the County Assembly



5. Statement of Performance Against County Assembly Predetermined Objectives

Strategic development objectives

The key mandate of the County Assembly is West Pokot are legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output.

Below is the performance of the Assembly in FY 2023/2024

Program	Objective	Outcome	Indicator	Performance	Remarks (Explain the reasons underperformance/ Overperformance)
Legislation, oversight and representation	Five Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2023/2024 Three bills were passed 2023	Due to slow exchequer releases for third Assembly.
	To strengthen the capacity of Members of the County Assembly to make laws, enhance both accountability and their representative capacity.	Successful inductions for member in committees	No. of inductions and trainings conducted for Members	Efficiency and effectiveness in committees	Increased MCAs' capacity to undertake the roles of Representation, Legislation & Oversight.
	To strengthen the capacity of Members of the County Assembly through enhanced oversight, value for money, improved livelihood, accountability and their representative capacity.	Successful oversight visits by members committees	No. of oversight visits with approved reports by County Assembly	Value for monies, Accountability improved livelihood, Equality/fairness	Increased MCAs' capacity to undertake the roles of Representation, Legislation & Oversight.
General Administration, Planning and	Effective operation of the County Assembly.	Improved service delivery	Services offered in time	Quality reports	Staff efficiency enhanced.

*Count Government of West Pokot,
West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

Support Services						
Staff Affairs and development	To build staff capacity and improve performance by carrying out tasks effectively and efficiently.	Improved service delivery	Quality reports	Quality reports	Professionalism enhanced, Accountability enhanced	

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile –

The County Assembly consist of 32 members; who include 20 elected members, each elected by the registered voters of single member ward, 12 members nominated by parliamentary political parties according to their proportion of members of the County Assembly, to represent special interests including the youth, persons with disabilities and the Speaker who is an ex-official member.

Among the key roles of the County Assembly under Section 8 of the County Governments Act 2012 include:

- *Vetting and approve nominees for appointment to county public offices as may be provided for in the Act or any other law;*
- *representing the people of the wards and special interests, deliberating on and resolving issues of concern to the people, enacting legislation, contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution;*
- *exercising oversight over county revenue and expenditure in accordance with Article 207 of the Constitution,*
- *approve the borrowing by the county government in accordance with Article 212 of the Constitution; and*
- *reviewing the conduct in Office of the Governor, Deputy Governor and other state officers; and perform any other role as may be set out under the Constitution or legislation.*

b) Environmental performance

The County Assembly has developed environmental policy which guide the organisation in efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's operations.

c) Employee welfare

The entity is cognisant of gender diversification and in compliance to gender ratio, in any recruitment and placement process. In order to improve skills and managing careers, the entity is in continuous training and appraisal of staff, and also facilitate professionals on attending career progression and development trainings of their area of specializations in ensuring that talent is retained in offering the services needed by the citizenry.

The organisation is keen on maintaining good employee welfare by offering medical cover to its members and staff including their dependents, settling statutory dues like pension timely, giving mortgages to its staffs and car grants and mortgages, to its members of the county assembly.

The organisation developed and implemented policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

d) Market place practices-

a) Responsible Supply chain and supplier relations-

The organisation is keen on maintaining good business practices, by carrying out whole procurements through IFMIS portal where suppliers can be able to compete favourably and more so honouring contracts and respecting payment practices by making payments when due.

The organisation is also keen on maintaining good business practices by timely settlement of bills.

b) Responsible ethical practices-

West Pokot County Assembly is a corruption free environment and has a gift declaration register, staff placements is based on merit, cognisant to ethnic diversification, well structured reporting framework, and clear conflict management policies.

c) Stewardship of goods and services

The County Assembly has asserted its representative mandate and developed oversight roles and accelerated the transformation of Kenya into a dynamic, prosperous and vibrant society. At the same time, significant emphasis has been placed on public participation and involvement in County Assembly processes. This has been consistent with the continuing trend of democratic pluralism in the country.

Members of County Assemblies have been called upon to make their contribution in addressing the challenge of fully implementing the new Constitution in letter and spirit, consolidating County Assembly's role in strengthening political stability, social harmony and expansion of democratic space, which are the foundations of Kenya's socio-economic development and stability.

e) Community Engagements

The County Assembly has promoted education, sports by facilitating its members and staff in CASA games every year.

7. Statement of Management Responsibilities

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

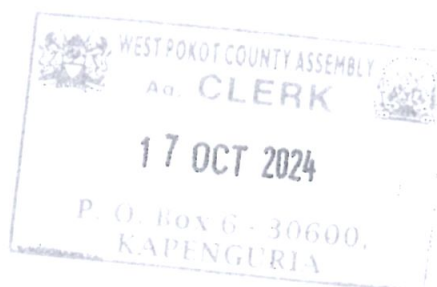
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

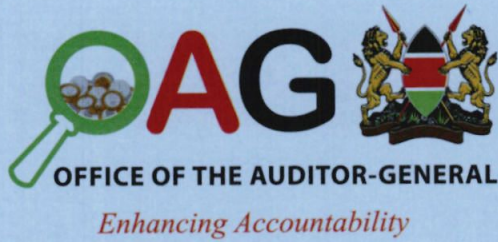
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 17/10/2024 2024.

.....
Name:

EDNARI NGIROH HIMARENG
Clerk of the County Assembly



REPUBLIC OF KENYA



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Website: www.oagkenya.go.ke

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF WEST POKOT FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on the Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, is effective in the use of resources, or that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of County Assembly of West Pokot set out on pages 1 to 22, which comprise of the statement of financial assets and liabilities

Report of the Auditor-General on County Assembly of West Pokot for the year ended 30 June, 2024

as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the County Assembly of West Pokot as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of West Pokot Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Pending Account Payables

Note 1 under other disclosures to the financial statements reflects pending accounts payable of Kshs.23,560,532 out of which Kshs.9,071,132 relates to supply of services and Kshs.14,489,400 relates to installation of a multi-media system. Further Note 2 under other disclosures to the financial statements reflects pending car loan and mortgage funds of Kshs.15,442,300 payable by County Assembly to members and staff car loan and mortgage schemes.

Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Information

The Management is responsible for the other information set out on page iii to xvii which comprise of key entity information and management, governance statement foreword by the clerk of the assembly, statement of performance against county assembly

predetermined objectives, corporate social responsibility statement/sustainability and statement of management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Assembly's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Comply with the Requirements of the Law on Ethnic Composition

Review of the County Assembly's Integrated Personnel and Payroll Database data revealed that the County Assembly had three hundred and twelve (312) members of staff. It was revealed that eighty-seven (87) ward staff members out of ninety-four (94) or 93%, thirty-two (32) senior management staff out of thirty-five (35) comprising 91%, fifty-nine (59) middle management staff out of sixty-three (63) or 94% and seventy-nine (79) support staff out of eighty-one (81) or 95% were from the dominant ethnic community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008, which stipulates that no public establishment shall have more than one third of its staff from the same ethnic community

In the circumstances, Management was in breach of the law.

2. Non-Compliance with the One-Third Basic Rule

Review of the payroll of the County Assembly for the month of June, 2024, revealed that seventeen (17) members of staff were earning less than a third (1/3) of their basic salary. This was contrary to Section 19(3) of the Employment Act, 2007 which provides that the total amount of all deductions may be made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages

In the circumstances, Management was in breach of the law.

3. Irregular Procurement of Heavy-Duty Utility Passenger Vehicle

The County Assembly awarded a contractor the contract for the supply and delivery of heavy duty, utility passenger vehicle 2755cc, diesel, 2WD with 4WD switch on 13 December, 2023 at a contract cost of Kshs.11,666,160 with a contract period of one financial year from the date of signing of the contract. The vehicle was delivered and accepted on 25 March, 2024. However, the requisition was not supported with a detailed schedule of requirements and specifications of motor vehicles, plant and equipment from County Executive Committee Member responsible for matters relating to transport and mechanical engineering as required by Regulation 173(1) of the Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, Management was in breach of the law.

4. Non-Compliance with Climate Change Regulations

Review of documents revealed that the County Assembly did not allocate any budgetary resources for climate change initiatives. Further, the County Assembly did not develop and implement a climate change action plan as mandated by National Climate Change Framework Policy.

In the circumstances, Management was in breach of the climate change framework policy.

5. Delayed Completion of a New Complex for West Pokot County Assembly

The statement of receipts and payments reflects an expenditure of Kshs.101,021,005 under acquisition of assets which, as disclosed in Note 7 to the financial statements, includes an amount of Kshs.1,800,937 relating to construction of buildings. The amount was paid during the year for construction of a modern County Assembly complex. The contract was awarded on 6 January, 2015 at a contract sum of Kshs.358,392,421.

The contractor has been paid a total of Kshs.346,904,962 or 97% of the contract sum to date. The amount paid include prime cost of Kshs.34,000,000 which has not been accounted for. The completion/interim certificates were issued upon valuation by the quantity surveyor contrary to Section 48(4) of the Public Procurement and Assets Disposal Act, 2015 which requires the Inspection and Acceptance Committee to ensure that the correct quantity of the goods is received, the goods, works or services meet the technical standards defined in the contract, the goods, works or services have been delivered or completed on time, or that any delay has been noted, all required manuals or documentation have been received and issue interim or completion certificates or goods received notes, as appropriate and in accordance with the contract.

The project is behind schedule as it was supposed to be completed by February, 2018, Management has not claimed liquidated damages from the contractor as provided for in the contract.

Physical inspection of the project in the month of September, 2024 revealed that the project was 90% complete. Further, although the client had occupied some of the offices in the new building, no completion nor occupation certificates were provided for audit.

In the circumstances, the value for money on the funds spent on the project could not be confirmed.

6. Stalled Construction of County Assembly Restaurant and Car Park

As previously reported, the County Assembly entered into a contract with a firm for the construction of a restaurant and a car park on 3 January, 2014 at a contract sum of Kshs.36,685,718. An expenditure of Kshs.15,765,679 was incurred on the project in the financial year 2014/2015. During the year under review, project records including payment vouchers, certificates of completion issued, status report of the project were not provided for audit and the project had stalled.

In the circumstances, the objectives of the project have not been achieved and residents of County may not have realized value for money on the funds spent on the project.

The audit was conducted in accordance with ISSAIs 3000 and 4000. The Standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. IT Internal Control Weaknesses

The County Assembly did not have a Disaster Recovery Plan and IT Security Policy to ensure data confidentiality, integrity and availability. Further the Assembly did not have IT Strategic plan, IT Business plan, Training program and Policy on physical access to IT infrastructure.

In the circumstances, the effectiveness of the County Assembly's IT internal controls could not be confirmed.

2. Inefficient Internal Audit Function and Audit Committee

The county Assembly's internal audit function did not conduct quarterly audits as guided by Regulation 166(1) and (2) of the Public Finance Management (County Governments) Regulations, 2015. Further, review of the Internal Audit Committee Minutes file revealed that the committee met only once during the year contrary to Section 179(1) of the Public Finance Management Act, 2012 that requires the Internal Audit Committee to meet at least once in every three months.

In addition, the internal audit function did not prepare an annual work plan while the Head of Internal Audit did not communicate the impact of resource limitations and significant interim changes to the Accounting Officer and the Audit Committee.

In the circumstances, the effectiveness of the internal audit function and the Audit Committee could not be confirmed.

The audit was conducted in accordance with ISSAIs 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective

processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the County Assembly's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gatirungu, CBS
AUDITOR-GENERAL


Nairobi

30 December, 2024

2. Statement of Receipts and Payments for The Year Ended 30th June 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	830,245,641	776,775,899
TOTAL RECEIPTS		830,245,641	776,775,899
PAYMENTS			
Compensation of Employees	2	370,920,434	305,815,877
Use of goods and services	3	251,949,105	274,067,520
Transfers to Other Government Entities	4	15,000,000	105,121,476
Other grants and transfers	5	55,300,000	15,484,000
Social Security Benefits	6	21,996,528	28,751,896
Acquisition of Assets	7	101,021,005	47,535,130
Finance Costs	8	-	-
TOTAL PAYMENTS		816,248,588	776,775,899
SURPLUS		13,997,052	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 17/10/2024 2024 and signed by:


.....

Name:

Ednazi Ngetoh Limarong

Clerk of the County Assembly

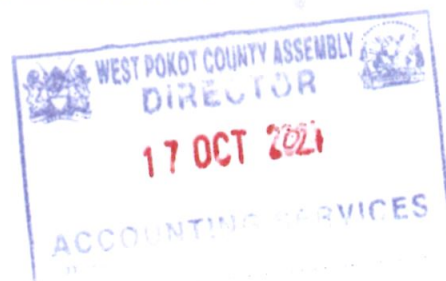

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Name:

KISANJI AMOS

Head of Accounting Services
County Assembly

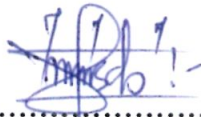
ICPAK Member Number: 29212



3. Statement Of Financial Assets and Liabilities As At 30th June 2024

	Note	Fy 2023/2024 Kshs	Fy 2022/2023 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9	40,652,555	40,675,951
Total Cash and cash equivalents		40,652,555	40,675,951
TOTAL FINANCIAL ASSETS		40,652,555	40,675,951
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	10	26,655,503	40,675,951
NET FINANCIAL ASSETS		13,997,052	-
REPRESENTED BY			
Fund balance b/fwd	11	40,675,951	-
Prior year adjustment	12	40,675,951	-
Transfers to County Revenue Account year end		-	-
Surplus for the year		13,997,052	-
NET FINANCIAL POSITION		13,997,052	-

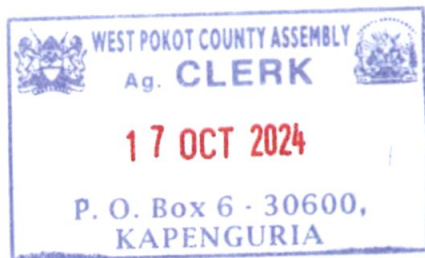
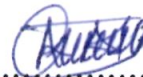
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 17/10/ 2024 and signed by:



Name:

LEONARDO NGIROTH JWARENA

Clerk of the County Assembly

Name:

SUSANLI AULOI

Head of Accounting Services
County Assembly

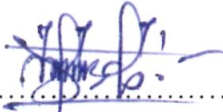
ICPAK Member Number: 29212




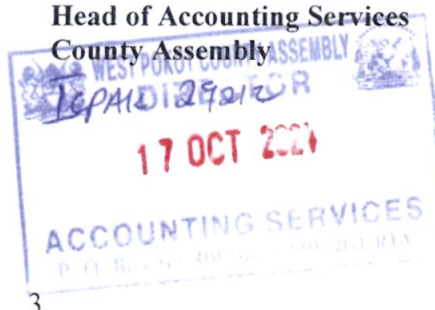
4. Statement Of Cash Flows for The Period Ended 30th June 2024

	Note	Fy 2023/2024	Fy 2022/2023
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	830,245,641	776,775,899
Payments for operating expenses			
Compensation of Employees	4	(370,920,434)	(305,815,877)
Use of goods and services	5	(251,949,105)	(274,067,520)
Subsidies	6	-	-
Transfers to Other Government Entities	7	(15,000,000)	(105,121,476)
Other grants and transfers	8	(55,300,000)	(15,484,000)
Social Security Benefits	9	(21,996,528)	(28,751,896)
Finance Costs	8	-	-
Adjusted for:			
Prio year adjustment	12	(14,058,568)	-
Decrease/ (increase) in accounts receivable		-	-
Increase/ (decrease) in accounts payable	13	(14,020,448)	1,054,600
Net cash flows from operating activities		87,000,557	46,840,731
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(101,021,005)	(47,535,130)
Net cash flows from investing activities		(101,021,005)	(47,535,130)
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(14,020,448)	(694,399)
Cash & cash equivalent at Start of the year		40,675,951	694,399
Cash & cash equivalent at end of the year		26,655,503	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 17/10/2024 2024 and signed by:


Name: LEONARD NGIRATH JIMARENGO
Clerk of the County Assembly


Name: KLEANTH AMOS
Head of Accounting Services
County Assembly



Count Government of West Pokot,
West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

5. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024

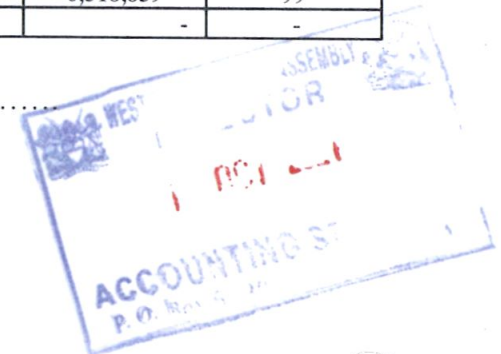
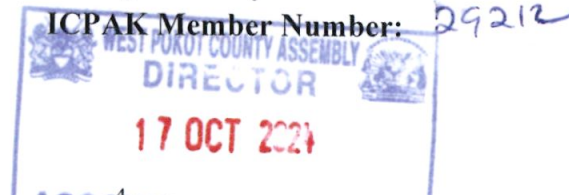
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfers from the CRF	673,467,842	163,096,636	836,564,478	830,245,641	6,318,837	99
Total	673,467,842	163,096,636	836,564,478	830,245,641	6,318,837	99
Payments						
Compensation of employees	283,834,715	67,046,022	350,880,737	350,880,737	-	100
Use of goods and services	232,113,506	26,181,215	258,294,721	253,169,919	5,124,802	98
Transfers to other government entities	15,000,000	18,880,399	33,880,399	33,880,399	-	100
Grants and tranfers	55,300,000	-	55,300,000	55,300,000	-	100
Social security benefits	16,496,528	5,500,000	21,996,528	21,996,528	-	100
Acquisition of assets	70,723,093	45,489,000	116,212,093	101,021,005	15,191,088	87
Finance costs	-	-	-	-	-	-
Transfers to other government entities (CRF Year end)	-	-	-	13,997,051	13,997,051	-
Total	673,467,842	163,096,636	836,564,478	830,245,641	6,318,839	99
Surplus/ deficit						

The entity financial statements were approved on 17/10/24 2024 and signed by:

Name: JOHN KIPKOROS NGAROH JUMAROH
Clerk of the County Assembly



Name: KEVIN ANLOS
Head of Accounting Services
County Assembly



Count Government of West Pokot,
West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

5A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfers from the CRF	603,044,749	117,607,636	720,652,385	719,970,886	681,499	99
Total	603,044,749	117,607,636	720,652,385	719,970,886	681,499	99
Payments						
Compensation of employees	283,834,715	67,046,022	350,880,737.00	350,880,737.00	-	100
Use of goods and services	232,113,506	26,181,215	258,294,721.00	253,169,919.00	5,124,802	98
Transfers to other government entities	15,000,000	18,880,399	33,880,399.00	33,880,399.00	-	100
Grants and transfers	55,300,000	-	55,300,000.00	55,300,000.00	-	100
Social security benefits	16,496,528	5,500,000	21,996,528.00	21,996,528.00	-	100
Acquisition of assets	300,000	-	300,000.00	299,000.00	1,000	100
Transfers to other government entities (CRF Year end)	-	-	-	4,966,700	- 4,966,700	-
Total	603,044,749	117,607,636	720,652,385	719,970,886	681,499	100
Surplus/ deficit	-	-	-	-	-	-

The entity financial statements were approved on 17/10/2024 2024 and signed by:

Name: JESANTH NGIROH JUMARONG
Clerk of the County Assembly



Name: JESANTH ANLOS
Head of Accounting Services
County Assembly

ICPAK Member Number: 29212



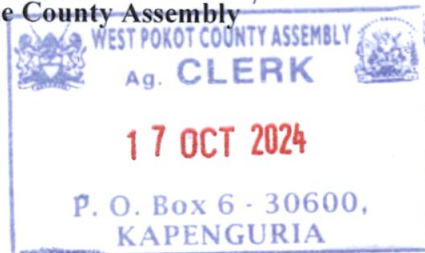
Count Government of West Pokot,
West Pokot County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

5B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfers from the CRF	70,423,093	45,489,000	115,912,093	110,274,755	5,637,338	95
Total	70,423,093	45,489,000	115,912,093	110,274,755	5,637,338	95
Payments						
Acquisition of assets	70,423,093	45,489,000	115,912,093	100,722,005	15,190,088	87
Finance costs	-	-	-	-	-	-
Transfers to other government entities (CRF Year end)	-	-	-	9,030,351	9,030,351	-
Total	70,423,093	45,489,000	115,912,093	110,274,755	5,637,338	95
Surplus/ deficit						
	-	-	-	-	-	-

The entity financial statements were approved on 17/10/2024 and signed by:

Name: NGIROH JUMA
Clerk of the County Assembly



Name: KLEASH AMOS
Head of Accounting Services
County Assembly
ICPAK Member Number: 29212



6. Budget Execution By Programmes And Sub-Programmes

Programme	Approved Estimates FY 2023/24		Actual Expenditure as of 30th June 2024		Absorption Rate (%)	
	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure	Recurrent Expenditure	Development Expenditure
General Administration, Planning and support services	405,193,738	-	402,175,179	-	99%	-
Legislation, Oversight and Representation	264,463,580	-	262,861,905	-	99%	-
Staff development	50,495,068	-	50,490,498	-	100%	-
Development services	-	115,912,093	-	100,722,005	0%	87%
Grand Total	720,152,386	115,912,093	715,527,582	100,722,005		-

7. Significant Accounting Policies

The Significant accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the West Pokot County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Assembly.

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

Transfer from the Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

6. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

The Bank account balances included ksh. 13,997,052 held at the Central Bank of Kenya as at 15th July 2024, which was later transferred to County Revenue Fund Account No. 1000171577 being transfer of unspent balances.

7. Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs 26,655,503 compared to Kshs 40,675,951 in prior period as indicated on note 14.

Significant Accounting Policies (Continued)

8. Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Third party deposits and retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

10. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

11. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 21st June, 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was two supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

16. Subsequent events

Events after submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

8. Notes to the Financial Statements

1. Transfer From CRF

	2023/2024	2023/2024
	Kshs.	Kshs.
Total Exchequer Releases for quarter 1	140,546,144	40,708,661
Total Exchequer Releases for quarter 2	208,628,143	186,315,350
Total Exchequer Releases for quarter 3	175,356,174	256,300,090
Total Exchequer Releases for quarter 4	305,715,180	293,451,798
Cumulative Amount	830,245,641	776,775,899

2. COMPENSATION OF EMPLOYEES

	2023/2024	2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	82,138,956	241,516,417
Basic wages of temporary employees	126,422,965	18,041,034
Personal allowances paid as part of salary - Sittings (MCA and CASB)	107,099,888	13,712,328
Personal allowances paid as reimbursements - Millages	32,653,554	32,546,098
Pension and other social security contributions	14,280,185	-
National national social security schemes	8,324,886	-
Total	370,920,434	305,815,877

3. USE OF GOODS AND SERVICES

	2023/2024	2022/2023
	Kshs	Kshs
Utilities, supplies and services	738,162	209,057
Communication, supplies and services	1,522,190	1,878,480

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Domestic travel and subsistence	140,714,254	142,158,640
Foreign travel and subsistence	9,051,667	16,698,900
Printing, advertising and information supplies & services	2,733,600	4,348,697
Rentals of produced assets	1,092,000	2,835,000
Training expenses	19,270,093	21,500,446
Hospitality supplies and services	6,774,149	4,898,751
Insurance costs	13,962,649	27,031,235
Specialized materials and services	10,686,800	682,000
Office and general supplies and services	8,262,435	5,105,932
Refined Fuels and Lubricants for Transport	12,403,993	8,960,000
Other operating expenses	12,999,280	28,855,000
Routine maintenance – vehicles and other transport equipment	10,078,433	8,789,382
Routine maintenance – other assets	1,659,400	116,000
Total	251,949,105	274,067,520

4. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers to National Government entities - Central Bank of Kenya	-	1,533,798
Authority - Kenya Revenue	-	13,587,678
County Assembly Staff Car Loan Fund Account	15,000,000	90,000,000
TOTAL	15,000,000	105,121,476

5. OTHER GRANTS AND TRANSFERS

	2023/2024	2022/2023
	Kshs	Kshs
Car grants transfers	55,300,000	15,484,000
Total	55,300,000	15,484,000

6. SOCIAL SECURITY BENEFITS

	2023/2024	2022/2023
	Kshs	Kshs
Government pension and retirement benefits	21,996,528	28,751,896
Total	21,996,528	28,751,896

7. ACQUISITION OF ASSETS

	2023/2024	2022/2023
Non Financial Assets	Kshs	Kshs
Construction of Buildings	1,800,937	7,546,000
Refurbishment of Buildings	-	3,000,000
Purchase of Vehicles and Other Transport Equipment	11,666,160	-
Purchase of Office Furniture and General Equipment	53,824,750	17,983,300
Purchase of ICT Equipment, Software and Other ICT Assets	299,000	2,252,500
Purchase of Lift Equipment and Other Equipments	23,999,958	12,732,831
Purchase of Generator Equipment	9,430,200	-
Research, Studies, Project Preparation, Design & Supervision	-	4,020,499
Research, Studies, Project Preparation, Design & Supervision	-	4,020,499
Total	101,021,005	51,555,630

8. FINANCE COSTS

	2023/2024	2022/2023
	Kshs	Kshs
Bank Charges	-	-
Total	-	-

9. BANK ACCOUNTS

	Indicated whether recurrent or development	2023/2024	2022/2023
Name of Bank, Account No. & Currency		Kshs	Kshs
KENYA COMERCIAL BANK - Kapenguria a/c no: 1144041589)	Imprest	-	-
Central Bank of Kenya- Nairobi A/C No: 1000243334	Development	9,030,351	-
Central Bank of Kenya- Nairobi A/C No: 1000243333	Recurrent	4,966,701	-
Third party deposits and retention A/C	Retention account	26,655,503	40,675,951
Total		40,652,555	40,675,951

10. ACCOUNTS PAYABLE

	2023/2024	2022/2023
	Kshs	Kshs
Retentions	26,655,503	40,675,951
Total	26,655,503	40,675,951

11. FUND BALANCE BROUGHT FORWARD

	2023/2024	2022/2023
	Kshs	Kshs
Accounts Payables	40,675,951	39,621,351
Total	40,675,951	39,621,351

12. Prior Year Adjustments

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	-		-
Cash In Hand	-	-	-
Third party deposits and retention	40,675,951	-	40,675,951
Transfer to central bank	1,533,798	1,533,798	-
TOTAL	42,209,749	1,533,798	40,675,951

13. Changes in Third Party Deposits and Retention

Description	2023/2024	FY 2022/2023	Adjusted Balance B/F for FY 2021/2022
	Kshs	Kshs	Kshs
Opening Accounts Payables As At 1 st July	40,675,951	39,621,351	37,386,283
Closing Accounts Payables As At 30 th June	26,655,503	40,675,951	39,621,351
Change In Accounts Payables	14,020,448	1,054,600	2,235,068

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	45,788,258	11,876,537	41,761,037	14,489,400
Supply Of Goods	2,524,084	105,872,454	108,396,538	-
Supply Of Services	322,750	333,548,401	324,800,019	9,071,132
Total	48,635,092	451,297,392	474,957,594	23,560,532

2. Pending Car Loan and Mortgage Fund Repayments Payables

	Balance c/f FY 2023/2024
Description	Kshs
West Pokot County Assembly Members Car Loan and Mortgage Fund	6,844,200
West Pokot County Assembly Staff Car Loan and Mortgage Fund	8,598,100
Total	15,442,300

Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to third parties - Retention	40,675,951	4,137,446	18,157,895	26,655,503
Total	40,675,951	4,137,446	18,157,895	26,655,503

4. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.

Related party transactions:

	FY 2023/2024	FY2022/2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	146,401,389	146,401,389
Key Management Compensation (Clerk and Heads of departments)	28,584,000	28,584,000
Total Compensation to Key Management	174,985,389	174,985,389
Transfers to related parties		
Transfers to car and mortgage schemes	15,000,000	90,000,000
Total Transfers to related parties	15,000,000	90,000,000
Transfers from related parties		
Transfers from the CRF	830,245,641	776,775,899
Payments made on behalf of the County Assembly by County Treasury (release of retentions)	18,157,895	-
Total Transfers from related parties	848,403,536	776,775,899

Notes To The Financial Statements (Continued)

5. Contingent Liabilities

Contingent liabilities	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Court case against the entity	-	2,000,000
Total	-	2,000,000

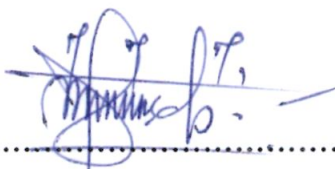
6. Progress On Follow On Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Unreconciled variance between the payroll and financial statement amounts	Reconciliation has been done	Resolved	-
2	Unsupported Acquisition of assets	Schedules available	Resolved	-
3	Unconfirmed cash and cash equivalent	Bank account number availed, Bank statements, Bank reconciliations	Resolved	-
4	Pending bills	Paid ksh.34,000,000 out of ksh. 48,635,092, on the unsupported the management have written to the	On - going	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		suppliers to avail the necessary documentations.		
5	Lack of occupational safety and health policy	Availability of occupational safety and health policy	Resolved	-



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Clerk of the County Assembly

Date



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9. Annexes

Annex 1 – Analysis of Pending Accounts Payable

S/NO	Supplier/Contract or Name	LPO/LSO Contract No.	Date of the LPO/LSO Contracted	Details of work performed	Outstanding pending bill amount as of 30th June 2024
CONFERENCE					C=A-B
1	Pride Inn Azure Ltd	1674138	18/04/2023	Conference for Hon. Board Members	205,200
2	Aturkan hotels		16-18/02/2023	Provision of conference facility for WPCA staff sectoral committee interrogations of FY 2023/2024ADP	648,600
3	Pride Inn Express Nyali	1674232	5/9/2023	Provision of half board accomodation to the speakers bodyguard	31,500
4	Joseph Queens Garden	1627650	4/6/2024	Provision of full day conference facility for audit staff and audit committee	60,000
5	Joseph Queens Garden	1627649	27/5/2024 & 29/11/2024	Provision of full board conference facility and half board to the county leadership	139,898
6	Goshen Inn Hotel	2119602	11/6/2024	Half board accomodation to the Hon members	50,000
7	Kalya Investments Limited	1627607	26/3/2024	Provision of catering services to Hon MCAs and staff and ad hoc committee researching on land ownership	30,000
8	Sirwo Enterprises Limited	2119610	17/06/2024	Full day Conference to Hon. Members	78,000
9	Sirwo Enterprises Limited	2119609	14/6/2024	Full day Conference to Hon. Members	80,000
10	Sirwo Enterprises Limited	1674243	3/6/2024	Full day Conference to Hon. Members	28,000
TRAINING					

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11	Kenya Association of Record Management Association	1627619	6-10/11/2023	Training of records staff	80,786
12	Kenya National Secretaries Association	1627644	22-26/04/2024	Training of two secretaries	40,000
MOTOR VEHICLE REPAIR AND MAINTENANCE					
13	Karimu Telcom Limited	1674227		Repair and maintenance of county assembly vehicles	396,000
ADVERTISEMENT					
14	Nation Media Group	1674221	28/07/2023	Advertisement for vacancy in the office of the clerk	858,400
15	Nation Media Group	1627636	20/12/2023	Advertisement for open tenders	91,640
16	Nation Media Group	1674218	28/12/2023	Advertisement for vacancies	858,400
17	The Star		20/12/2021	Advertisement for tenders	338,720
18	The Star Ltd	1674223	31/05/2023	Advertisement for the cancellation of vacancies	342,014
19	The Star Ltd	1674219	28/07/2023	Advertisement for declaration of vacancy	684,028.80
20	The Standard Ltd	1674222	29/07/2023	Advertisement for the cancellation declaration of vacancy	672,800
21	The Standard Ltd	1674220	28/07/2023	Advertisement for the declaration of vacancies	690,000
22	Kokwo Radio Ltd	1627630	7/5/2024	Radio live coverage on the state of county address by the Governor	110,200
23	Kokwo Radio Ltd	1627609	26/3/2024	Provision of radio public participation on land ownership agreement between KVDA and west pokot County assembly	46,400
24	Elgonet/Kalya	1627634	1/12/2023	Live talk show;public participation on west pokot county developmennt council bill 2023	46,600
25	Elgonet/Kalya	1627628	7/5/2024	Radio live coverage on the state of county address at the county assembly chambers	110,200

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26	Northrift Radio	1627629	7/5/2024	Radio live coverage on the state of county address by the Governor	110,200
27	Northrift Radio	1627608	27/03/2024	Radio public participation on the land ownership agreement between KVDA and West Pokot County Govt	46,400
AIR TICKETING					
28	Cosy Tours and Travels			provision of airticketing services to members	1,400,000
29	African Touch Safaris	1511486	18/02/2022	Provision of airticket to the board members	284,545
PRINTING SERVICES					
30	Kenya Literature Bureau	1511476	24/07/2020	Designs,layout and printing services-strategic plan,newsletter and county brochures	513,000
31	West Pokot County Assembly Members Car Loan and Mortgage Fund			Repayments of Car Loan and Mortgage loans by MCAs for January to March 2024	6,844,200
32	West Pokot County Assembly Staff Car Loan and Mortgage Fund-			Repayments of Car Loan and Mortgage loans by staff for January to March 2024	8,598,100
TOTAL					24,513,832

Annex 2 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Fy 2022/2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) Fy 2023/2024
Land	-	-	-	-	-
Buildings and structures	459,592,122	9,589,937	-	-	468,883,059
Transport equipment	24,662,000	11,666,160	-	-	36,328,160
Office equipment, furniture and fittings	32,686,160	29,430,200	-	-	62,116,360
ICT equipment	14,229,604	40,450,208	-	-	54,679,812
Machinery and equipment	12,732,831	9,884,500	-	-	22,617,331
Total	543,972,717	101,021,005	-	-	644,694,722