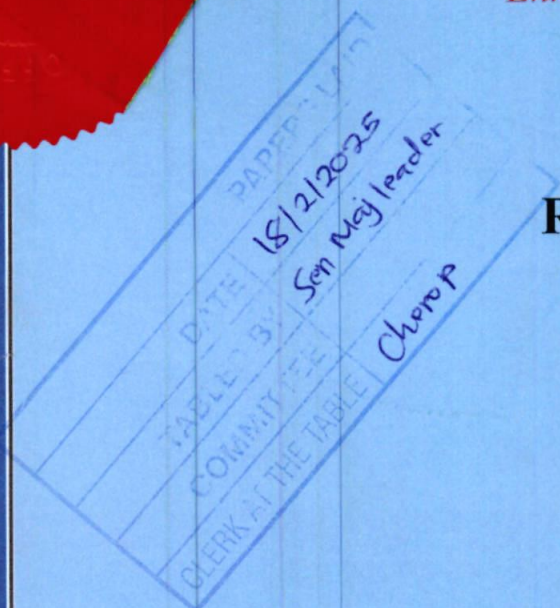


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KIAMBU

**FOR THE YEAR ENDED
30 JUNE, 2024**

OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
REGISTRY

28 NOV 2024

RECEIVED



COUNTY ASSEMBLY OF KIAMBU

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)**

County Government of Kiambu
County Assembly of Kiambu
Annual Report and Financial Statements for the year ended 30th June 2024

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

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 of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 86 Members of County Assembly (MCAs), 60 Members are elected to represent members of the public from their respective wards and 26 are specially elected Members of the County Assembly. 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 County Assembly of Kiambu day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Charles Murungaru Thiong'o
2.	Clerk of the County Assembly	Mr. John Mwivithi Mutie
3.	Deputy Clerk and Director Legislative and Procedural services	Mr. David Kirigi Ngure

(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.	Accounting Officer- Clerk	Mr. John Mwivithi Mutie
2.	Deputy Clerk and Director Legislative and Procedural services	Mr. David Kirigi Ngure
3.	Director of Finance and Accounts	Ms. Sarah Felicity Nkatha Kiruki
4.	Director of Procurement	Mr. James Mbugua Kamau
5.	Director Committee services	Mr. Vincent Karumba Mwangi

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Audit committee activities

The primary purpose of the Assembly's audit committee is to provide oversight of the financial reporting process, the audit process, the company's system of internal controls and compliance with laws and regulations.

The purpose of the audit committee is to provide assistance to the accounting officer or governing body.

An audit committee can involve all or a combination of the following duties and responsibilities:

- a. Obtain assurance from management that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- b. Provide an independent review of the Assembly reporting functions to ensure the integrity of financial reports.
- c. Monitor the effectiveness of the Assembly performance management and performance information.
- d. Provide strong and effective oversight of the Assembly internal audit function.
- e. Provide oversight of the implementation of accepted audit recommendations.
- f. Ensure the Assembly effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

MANDATE

- a) The audit committee should drive the assessment of the performance of the internal audit department.
- b) Examine internal and external audit reports and recommendations after management response to ensure action is taken.
- c) There should be in place adequate mechanisms of enabling the audit committee facilitate adequate disposal of all Public Accounts Committee and Public Investment Committee recommendations. This is done by following up to ensure positive action is taken.

- d) The audit committee is responsible for communicating with the internal and external auditors. In its overseeing role, the committee should focus on:
- (i) Changing financial reporting requirement;
 - (ii) Audit findings, including comments, risk and controls;
 - (iii) Proposed audit scope and audit coverage and approaches with respect to complex, high risks, and judgment areas;
 - (iv) Management response to specific audit recommendations.

RESPONSIBILITIES OF THE AUDIT COMMITTEE

The Audit Committee will carry out the following responsibilities:

Corporate Governance

Provide support to the County Assembly Service Board in reviewing the effectiveness of County Assembly of Kiambu processes of corporate governance to ensure that:

- a) Promoting appropriate ethics and values within the organization.
- b) Ensuring effective organizational performance management and accountability.
- c) Laid down policies and procedures are followed.
- d) Assembly resources are used efficiently, responsibly, economically and accountably.
- e) Planned missions are accomplished within approved budgets, efficiently and effectively.
- f) The Assembly policies and practices are in harmony with regulatory requirements.
- g) The arrangements by which staff of the Assembly or any other person may, in confidence, raise concerns about possible improprieties in matters of financial reporting or any other matters are in place.

Financial Statements

- a) The audit committee should review, and report to the board and executive management on, the significant financial reporting issues and judgments made in connection with the preparation of the Assembly's financial statements.

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- b) The audit committee should consider significant accounting policies, any changes to them and any significant estimates and judgments.
- c) The audit committee should review the clarity and completeness of disclosures in the financial statements and consider whether the disclosures made are set properly in context.
- d) The audit committee should review related information presented with the financial statements, including the business review, and corporate governance statements relating to the audit and to risk management.
- e) Review the Annual Financial statements, consider whether they are complete, consistent with information known to committee members, and reflect appropriate accounting principles.
- f) Integrity of financial statements

Internal Control and Risk Management

- a) The audit committee should review the effectiveness of the Assembly internal financial controls (that is, the systems established to identify, assess, manage and monitor financial risks).
- b) The audit committee should review the statements included in the annual report in relation to internal controls and the management of risk.
- c) Review of Internal Controls over financial reporting, and obtain reports on significant findings and recommendations, together with management responses.
- d) Ensure the Assembly has measures for safeguarding its assets and ensuring economic and efficient utilization of resources.
- e) Ensuring the Assembly has appropriate strategies and systems for the accomplishment of established objectives and goals for operations and programs
- f) Review the effectiveness of risk management framework and policies and controls developed by Management for enterprise risk management.

Reporting Responsibilities

- a) Report on a quarterly basis to the County Assembly Service Board on the Committee's activities, issues and related recommendations that arise within the scope of its oversight responsibility.
- b) Review any other reports on the County Assembly issues that relate to Committee responsibilities.
- c) Prepare an annual report to the County Assembly Service Board summarizing performance and achievement for the previous year, and interim programme for the planned activities for the next year is also to be provided.
- d) Circulate Minutes of the committee meetings to the Assembly Clerk.

Other Responsibilities

- a) Perform other activities related to this charter as requested by the County Assembly Service Board
- b) Institute and oversee special investigations as need arises.
- c) Review and assess the adequacy of the committee charter annually, requesting County Assembly Service Board approval for proposed changes, and ensure appropriate disclosure as may be required by law or regulation.

Evaluate the committee's and individual members' performance on a regular basis.

Finance and Economic Planning Committee

The Sectoral Committee on Finance and Economic Planning is established pursuant to the provisions of County Assembly of Kiambu Standing Orders 225. Pursuant to the provisions of the County Assembly of Kiambu Standing Order No. 225(1) and in accordance with the provisions of the Standing Order 225(5), which mandates the Committees to; *"investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments"*.

The Finance and Economic Planning Committee was established on 13th October 2023 pursuant to the provisions of Standing Order 225 of the County Assembly of Kiambu Standing Orders. The Committee was later reconstituted on 24th June, 2023.

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The following are the oversight activities that the Finance and Economic Planning Committee conducted up until the close of the Financial Year ended 30th June, 2024:

- i. Considered and adopted report of the Committee on County Annual Development Plan for the Finance and Economic Planning Department;
- ii. Considered and adopted report of the Committee on Finance Bill, 2023;
- iii. Considered and adopted the report on the Supplementary Budget Estimates I for the FY 2023/2024 for the Finance and Economic Planning Department;
- iv. Considered and adopted the report on County Fiscal Strategy Paper (CFSP) for the FY 2023/2024 for Finance and Economic Planning Department;
- v. Considered and adopted the Budget Estimates report of the Committee for FY 2023/2024 for the Finance and Economic Planning Department;
- vi. Considered and adopted report on the Kiambu County Revenue Authority Bill, 2023;
- vii. Considered and adopted report on the Kiambu County Revenue Allocation Bill, 2023.
- viii. Considered and adopted the report on County Fiscal Strategy Paper (CFSP), 2024 for Finance and Economic Planning Department;
- ix. Considered and adopted the Budget Estimates report of the Committee for FY 2023/2024 for the Finance and Economic Planning Department;

The Committee further executed other tasks under its mandate which are as follows:

a. County Fiscal Strategy Paper (CFSP) 2024

The Committee on Finance and Economic Planning successfully considered and compiled the County Fiscal Strategy Paper (CFSP) report for the Financial, ICT and Economic Planning Department (FY 2024).

b. Interrogation of Kiambu County Budget Estimates FY 2023/2024

The Finance and Economic Planning Committee successfully scrutinized and compiled the County Budget Estimates report for the Finance, ICT and Economic Planning Department (FY 2023/2024).

c. Interrogation of Kiambu County Supplementary Budget I Estimates FY 2023/2024

The Committee on Finance and Economic Planning successfully scrutinized and compiled the County Supplementary Budget Estimates report for the Finance, ICT and Economic planning Department (FY 2023/24).

d. Consideration of Statements

During the period under review, no statement was referred to the Committee for consideration. The Committee therefore urge the Members of the Assembly to seek for statement on the management of the department that is key to the realization of the own source revenues.

e. Consideration of Petitions

During this period under review, the Committee did not consider any formal petition; however, it received complaints from the traders on over payment of fees/charges that it conclusively resolved in consultation with the line department.

f. Consideration of Bills

During this period, the Committee considered the Finance Bill 2023 and currently considering the Kiambu County Finance Bill, 2023. The Committee is also scrutinizing the Kiambu County Revenue Authority Bill, 2023 and intends to report to the Assembly on its recommendations on the two legislations in early September, 2023.

BUDGET AND APPROPRIATIONS COMMITTEE

The Budget and Appropriations Committee (BAC) oversees the Department of Finance and Economic Planning which is the Executive Authority for the County Treasury. The County Treasury is established pursuant to Section 103 of the PFM Act, 2012. The County Executive Committee Member (CECM) for Finance shall be the head of the County Treasury. Subject to the Constitution of Kenya, 2010 read together with Sections 104 and 105 of the PFMA, 2012; the County Treasury *“shall monitor, evaluate, and oversee the management of public finances and economic affairs of the County Government.”*

The Budget and Appropriations Committee is established pursuant to Standing Order 221 whose mandate is to investigate, inquire into and report on all matters related to:

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- (a) coordination, control and monitoring of the county budget;
- (b) discussing and reviewing the estimates and make recommendations to the Assembly;
- (c) examining the County Fiscal Strategy Paper presented to the Assembly;
- (d) examining Bills related to the County budget, including Appropriation Bills; and,
- (e) Consideration of the reports of the Controller of Budget on the implementation of the annual county budget.

The committee reviewed and adopted its respective work plans; successfully considered the CIDP, ADPS, CBROPS and County Fiscal Strategy Papers; engaged the County Treasury when scrutinizing the Estimates of Revenue and Expenditure, Supplementary Estimates, legislative proposals, amongst others.

Pursuant to Section 21 of the County Governments Act, 2012 and Standing Order 142 (3), the Committee discussed and considered several legislative proposals and forwarded its advisory opinion/ recommendations to the Speaker as follows:

- i. Kiambu County Revenue Allocation Legislative Proposal, 2023;
- ii. Kiambu County Citizen Persons with Disability Legislative Proposal, 2023;
- iii. Kiambu County Early Childhood Development Education Legislative Proposal, 2023;
- iv. The Kiambu County Appropriation Bill No. 2 of 2023 on the Estimates of Revenue and Expenditure Supplementary Estimates for the FY 2023/2024;
- v. The Kiambu County Supplementary Appropriation Bill No. 1 of 2023 for the FY 2023/2024;
- vi. The Kiambu County Finance Bill, 2023.

a. Interrogation of Kiambu County Estimates of Revenue and Expenditure

The Committee also successfully scrutinized, compiled and tabled the Estimates of Revenue and Expenditure for FY 2021/2022; and 2022/2023 reports for the County Government of Kiambu pursuant to section 131 of the Public Finance Management Act, 2012; Regulation 36 of the Public Finance Management (County Government) Regulations, 2015 and Standing Order 244. Additionally, the Committee adopted the Kiambu County Appropriations Bills on the Estimates of Revenue and Expenditure for the aforementioned financial years pursuant to standing Orders 221(3) (d) and 249 (17).

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The Committee further considered and executed the following tasks under its mandate:

- i. Consider and approve the 2024 CFSP;
- ii. Consider and approve the Estimates of Revenue and Expenditure FY 2023/2024;
- iii. Consider and approve Supplementary Budget Estimates FY 2023/2024;
- iv. Consider implementation review reports for quarters 2 & 3- FY 2022/2023;
- v. Consider financial and non-financial reports Kiambu County Municipalities for Q1-3, FY 2023/2024;
- vi. Consider financial and non-financial reports Kiambu County Level 5 and Level 4 hospitals for Q1-3, FY 2022/2023;
- vii. Consider financial and non-financial reports Kiambu County Receiver of Revenue for Q1-3, FY 2022/2023;
- viii. Consider financial and non-financial reports Kiambu County Executive for Q1-3, FY 2023/2024;
- ix. Consider financial and non-financial reports Kiambu County Revenue Fund for Q1-3, FY 2023/2024;

PUBLIC INVESTMENTS ACCOUNTS COMMITTEE (PIAC)

The Public Investments and Accounts Committee is a select Committee that was constituted by the Assembly on 12th October 2022 pursuant to Standing Order 220 of the County Assembly of Kiambu Standing Orders and is responsible for the examination of the working of public investments.

The Committee is mandated to do the following: -

- a) Examination of 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.
- b) Examination of the reports, accounts and workings of the County public investments;
- c) The examination, in context of the autonomy and efficiency of the public investments, whether the affairs of the public investments are being managed in accordance with sound financial or business principles and prudent commercial practices.

The Committee shall however not examine the following: -

- a) Matters of major Government policy as distinct from business or commercial functions of the public investments;

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- b) Matters of day-to-day administration; and
- c) Matters for the consideration of which machinery is established by any special statute under which a particular public investment is established.

The Committee has considered the following reports from the Auditor General:

Audit Reports Examined

It is worth noting that the Committee inherited fifty-seven (57) audit reports from the Secondly Assembly. Further, on 20th November, 2023 eight (8) additional reports were tabled and committed to PIAC resulting to back log of 71 reports.

As such, the committee acknowledged that there are various factors that would hinder its timely consideration of the said reports within the three (3) months Constitutional timeframe.

Thus, the Committee resolved to tackle the workload in ways that would ensure the scrutiny done was comprehensive, saved on time and guaranteed optimal utilization of available resources.

Consequently, the committee commenced with the scrutiny of the latest audit reports of various entities and established Funds starting with 2021, 2020 and 2019 audited accounts of the 8 water companies. After the said scrutiny, the committee was to produce reports of related entities clustered in volumes as opposed to producing a single report.

In line with its mandate and approved work plan, the Committee has considered a total of twelve (12) audit reports covering three reports from each of the following water companies: Thika, Ruiru Juja, Kiambu and Kikuyu. As such the inherited backlog has reduced to 48 unconsidered reports.

Further, the Committee considered the following:

- i) In the months of July to November 2023, the Committee received thirty (30) annual reports of the auditor general for the year ended 30th June 2022. They included audit reports of: six (6) water companies, five (5) established county public funds, eleven (11) level four hospitals, six (6) municipalities, one county assembly and one county executive.
- ii) In that year, Committee tabled one (1) report on status of pending reports before it. The report entailed the list of pending reports, the committee's approach to tackling and clearing backlog of audit reports inherited, constraints that may it from tabling its reports within 3 months after committal.

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(e) Entity Headquarters

P.O. Box 1492-00900
Kiambu County Assembly Buildings
KIAMBU, KENYA

(f) Entity Contacts

Telephone: (254) 0675860000
E-mail: info@kiambuassembly.go.ke
Website: www.kiambuassembly.go.ke

(g) Entity Bankers

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

2. Co-operative Bank of Kenya
P.O. Box 1064-00900
KIAMBU, KENYA

(h) Independent Auditor

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

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(j) County Attorney

The County Attorney
Red Nova Building, 2nd Floor
Kiambu Road
P.O. Box 2344-00900
KIAMBU, KENYA

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of County Government of Kiambu. 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.

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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
- b) Audit Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee

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 4 meetings in FY 2023/2024. The committee members during FY 2023/2024 were:

Member	Designation	Ward
1. Hon. Thiong'o Charles Murungaru	Chairperson	Speaker
2. Hon. Mbugua Zacharia Macharia, MCA	Vice Chairperson	Kiuu
3. Hon. Kiranga Dominic Mbugua, MCA	Member	Kinale
4. Hon. Githing'a Josphat Kinyanjui, MCA	Member	Lari Kirenga
5. Hon. Kamande John Njogu, MCA	Member	Gitaru

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6. Hon. Fr. Kimani George Njoroge, MCA	Member	Nachu
7. Hon. Kihara Ezra Kabuga, MCA	Member	Nominated
8. Hon. Mwangi Jeremiah Kiama, MCA	Member	Juja
9. Hon. Nduta Kimani, MCA	Member	Biashara
10. Hon. Kamau Christopher Ileri, MCA	Member	Bibirioni
11. Hon. Munana Moses Muiruri, MCA	Member	Theta
12. Hon. Nyaga Esther Wambui, MCA	Member	Nominated
13. Hon. Muturi Prisca Wanjiku, MCA	Member	Nominated
14. Hon. Gichana Lucy Wanjiku, MCA	Member	Nominated
15. Hon. Hinga Grace Wanjiru, MCA	Member	Kabete
16. Hon. Njoroge Ann Wairimu, MCA	Member	Nominated
17. Hon. Kiguru Monica Wanjiru, MCA	Member	Nominated

b) Audit Committee

The audit committee was constituted in November 2020. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held 3 meetings in FY 2023/2024. The committee members during FY 2023/2024 were:

Member	Designation
1. Naomi Mwangi	Acting Chairperson
2. Phillip Muriuki	Member
3. Maureen Njambi	Member (Speaker's Nominee)
4. Flavian Gatimu	Secretary

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Newly appointed audit committee members appointed on 25th June 2024:

Member	Designation
1. Samuel Mwaura	Chairperson
2. Salome Gakure	Member
3. Joseph Njoroge	Member
4. Flavian Gatimu	Secretary

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 87 sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
1. Hon. Obudho Kennedy Odhiambo,	Chairperson	Kahawa Sukari- Ruiru
2. Hon. Kamau James Boro, MCA-	Vice Chairperson	Kikuyu Town- Kikuyu
3. Hon. Wanyutu Wamwere, MCA-	Member	Komothai - Githunguri
4. Hon. Njue John Njiru, MCA	Member	Hospital- Thika
5. Hon. Munga Nelson Mbuiyu, MCA	Member	Ndeiya- Ndeiya
6. Hon. Muthondu John Ngure, MCA	Member	Kihara- Kiambaa
7. Hon. Ndungu Erick Warugu, MCA	Member	Uthiru -Kabete
8. Hon. Njama Joakim Mwangi, MCA	Member	Ngoliba- Thika
9. Hon. Munana Moses Muiruri MCA	Member	Theta-Juja
10. Hon. Mbugua Zacharia Macharia, MCA	Member	Kiuu-Ruiru

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11. Hon. Nyaga Esther Wambui, MCA	Member	Nominated -Thika
12. Hon. Irungu Esther Muthoni, MCA	Member	Nominated -Juja
13. Hon. Mburu Susan Njeri, MCA	Member	Nominated -Thika
14. Hon. Kamau Alice Wangui, MCA	Member	Nominated-Kabete
15. Hon. Hinga Grace Wanjiru, MCA	Member	Kabete - Kabete

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
1. Hon. Nduta Josephine Muongi, MCA	Chairperson	Limuru Central
2. Hon. Kung'u Jackma Jackson Karanja, MCA	Member	Gatunyaga
3. Hon. Kigara Joe Githui, MCA	Member	Ng'enda
4. Hon. Munyua Moses Kiarie, MCA	Member	Githobokoni
5. Hon. Agingu Josephine Wangui, MCA	Member	Nominated
6. Hon. Gathoni Sheila Wangui, MCA	Member	Nominated
7. Hon. Kihara Ezra Kabuga, MCA	Member	Nominated
8. Hon. Kimani Evanson Muigu, MCA	Member	Kinoo
9. Hon. Kinuthia Jane Wambui, MCA	Member	Nominated

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10. Hon. Mungai Stephen Churu, MCA	Member	Nominated
11. Hon. Thumbi Peter Kamau MCA	Member	Gitaru
12. Hon. Thuo Cedric Gachunga, MCA	Member	Ngewa
13. Hon. Wainana Samuel Mbeere, MCA	Member	Kamburu
14. Hon. Kiranga Dominic, MCA	Member	Kinale
15. Hon. Kariuki Wacera Ann, MCA	Member	Nominated
16. Hon. Kiai Rebecca Nyaruai, MCA	Member	Nominated
17. Hon. Wanjiru Winnie Wambui, MCA	Member	Nominated

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in November 2020 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

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 held an Annual consultative meeting in 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 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 through public participation on various matters on 5th July 2023 that affect them which are mostly in legislations. In this regard, the County Assembly held public participation forums in the twelve sub counties, the Assembly precincts as well as receiving written

vi) A higher level of customer service while engaging with different service providers for different activities. This helps the Assembly in achieving its core mandate.

Promotion of competitive practices in the County Assembly

The Assembly mitigates risks and ensures responsible competition practices in the procurement processes in three stages. i.e.

- i. Pre-tendering phase
- ii. Tendering phase
- iii. Post -award phase

Pre-tendering Phase

These includes:

- a) Preventing influence of external actors on official decisions
- b) Having proper procurement planning
- c) Development of proper specification /requirements
- d) Correct choice of procurement procedures to enhance fair competition
- e) Clear definition of roles and structures within the processes

Tendering Phase

This includes:

- a) Ensuring that there is public notice for the invitation of bids.
- b) The evaluation and award criteria is well defined and objective in the bid document
- c) Procurement information is disclosed and made public through publication on public procurement information portal
- d) Ensuring that responsive bidders being awarded contracts disclose accurate cost of pricing data in the price proposal/ schedules to prevent increased contract prices.
- e) Avoidance of familiarity with bidders by using suppliers list on rotational basis
- f) Declaration of conflict of interest as well as declaration not to engage in corrupt and fraudulent practices by the members of staff participating in the evaluation of bids.

Post award Phase

These includes activities such as:

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- a) Ensuring that suppliers do not abuse their contractual obligation in relation to quality, price and timing for the provision of goods, works and services.
- b) Efficient supervision by public officials while undertaking contracts/projects.
- c) Separation of financial duties when it comes to processing of payments to ensure checks

In general, the Assembly has carried out the following actions

- a. Registration of suppliers and service providers through open tender and continuous registration as provided in law.
- b. Appropriate approvals from the Clerk for all procurement processes.
- c. Processing of supplier invoices on first in first out basis and tracking of the same through internal tracking registers

iv) Comment on value-for-money achievements

- a. The construction of ward offices has provided closer access to the elected Member of the County for the ward residents.
- b. The projects have been delivered at the awarded contract sums.
- c. Cost cutting has been achieved as office recurrent bills such as monthly rent have been reallocated to other value adding budget activities.
- d. The programmes undertaken have positively improved the livelihood of the residents of the county by ensuring there is suitable planning and implementation on various county projects. There is improvement of social and economic infrastructure following extensive planning coupled with efficient citizen engagement.
- e. The Members of the County Assembly have been taken through rigorous capacity building thus enhancing their capacity to optimally discharging their mandate.

(v) Challenges and Recommended Way Forward

During the year under review, the County Assembly encountered the following key challenges during the implementation of its key strategic priorities and the recommended way forward.

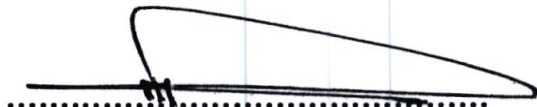
- i. Unrealistic targets of On Source Revenue (OSR) from the County treasury negating on the best budgetary practices. It should be noted that when revenue targets are not met, the major casualty is normally accumulation of pending bills. It's the expectation of the Committee that the County treasury going to deploy all resources at its disposal to ensure that the OSR projections for the current fiscal year is achieved.

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- ii. Unreliable, unpredictable and delayed exchequer releases;
- iii. Failure to fully finance the approved budget by undisbursed exchequer releases; and,
- iv. Interference with administrative functions to the office of the authorized officer;
- v. Proper Planning and Budgeting: adherence to cash flow plans, procurement plans and work plans would go a long way in achieving Departmental targets as they provide a roadmap for the assembly.
- vi. Timely release of funds for efficient implementation of planned programs; it is important to ensure that disbursement of the exchequer is in line with the approved cash flow plans to minimize disruptions and delays in implementation of projects and programmes
- vii. Closer collaboration between the Executive and County Assembly in the approval of policies and enactment of legislations. This will require sensitization of the county assembly Committee members on policies and
- viii. Timely release of funds for efficient implementation of planned programs; it is important to ensure that disbursement of the exchequer is in line with the approved cash flow plans to minimize disruptions and delays in implementation of projects and programmes



John Mwivithi Mutie

Clerk of the County Assembly

**County Government of Kiambu
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5. Statement of Performance against County Assembly Predetermined Objectives

Guidance

The key mandate of the County Assembly of Kiambu is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2023/24

Program 1	Objective	Outcome	Indicator	Performance	Remarks
Legislation and Oversight services	Quality and enforceable legislations and improved oversight for accountability and good governance	No. of Bills passed	15	8	
		No. of audio recordings for plenary, committee, public Participation and inspection visits	Determined by legislative calendar	79	Achieved 53%
		No. of budget reports	4	4	Achieved 100%
		No. of motions scheduled for consideration	70	41	Achieved 50%
	Budget approval and Implementation	No. of budget watch reports	4	4	Achieved
		No. of supplementary budgets	2	2	
		Approval of the County Integrated Development Plan	1	1	
		Approval of Annual Development Plan	1	1	
		Approval of County Fiscal Strategy Paper	0	1	
Representation services	Public participation				
		No. of public participation forums held	8	8	Achieved 100%

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	Ward offices operations	No. of offices maintained and staffed	86	86	Achieved 100%
General Administration and Support services	Improved service delivery	No. of Ward offices constructed	6	Ongoing	Ongoing
		No. of offices leased	26	26	Achieved,
		No of Monthly biometric reports prepared(plenary)	12	12	Complete
		Provision for medical insurance for Honorable Members and staff	100%	100%	Completed
		Staff training and capacity building	100%	100%	Completed
		Issuance of car and mortgage loans to Honorable members and staff	100%	70%	inadequate funding for staff car & mortgage fund

6. Corporate Social Responsibility Statement/Sustainability Reporting

The County Assembly of Kiambu establishment is anchored on the Constitution of Kenya, 2010 is mandated to offer representation of citizens, law-making and oversight. The Assembly's strategic elements included the following:

The Vision

A vibrant, value oriented, quality driven and people responsive county assembly in Kenya.

Mission

To be a transformative, efficient and trusted Assembly for Kiambu residents, in close consultation with relevant, county, national and international stakeholders.

Core values

We are committed to growing a dynamic institutional culture that will be guided by these values;

1. Responsiveness: We work to find solutions through policy and legislative initiatives that address the needs and preferences of the people of Kiambu County.
2. Respect: We listen and respect the wishes of our people and encourage partnerships where mutual respect remains a core working value.
3. Diversity: We embrace the diversity of all Kenyans, and work to address diversity across gender, ethnic, class, race, disability and minority lines.
4. Integrity and Accountability: We believe that the highest standards of ethics and integrity form a core element of public service and leadership, and we strive to ensure utmost accountability in all our initiatives.

Our beliefs:

We believe that;

1. The Constitution of Kenya, 2010 is the supreme law of the land.
2. All Kenyans have equal rights.
3. Every Kenyan is a valuable member of the community.
4. Every Kenyan deserves to be fully served and consulted by their directly elected representative or party representative in County Assembly.
5. Women and men deserve the same opportunity to participate in leadership and equal access to Economic, social and cultural rights.

a) Sustainability strategy and profile

The Assembly is committed to the attainment of the Sustainable Developments Goals (SDGs) as agreed upon by the international community.

b) Environmental performance

The County Assembly respects and upholds the Constitution the constitutional right to a clean and healthy environment and a duty to safeguard and enhance the environment. Towards this end, the management has put in place measures for an integrated ecosystem approach to conserving environmental resources to ensure that all ecosystems are managed in an integrated manner while also providing a range of benefits to people.

In addition, we undertake a coordinated and participatory approach to environmental protection and management to ensure that the relevant stakeholders and communities are involved in planning, implementation and decision-making processes.

c) Employee welfare

The Assembly upholds high standards of professional ethics in its service which is guided by meritocracy. Thus, we ensure that fair competition and merit are the basis of appointments and promotions. Employees are accorded adequate and equal opportunities for appointment, training and advancement, at all levels of the public service. To ensure optimum output from the employees, a performance management and appraisal tool is currently in the process of implementation.

d) Market place practices-

The organisation should outline its efforts to:

i. Responsible competition practice:

The Assembly in compliance with Article 227 of the Constitution of Kenya has put in place a system that is fair, equitable, transparent, competitive and cost-effective for contracts for goods or services.

ii. Responsible Supply Chain and supplier relations:

The County Assembly is committed to ensuring timely, efficient and effective procurement of goods, services and works by: -

1. Adhering to the procurement policy and regulations;
2. Ensuring user departments adhere to procurement plans;
3. Development of quality specifications of goods and services;

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4. Carrying out designated checks on quality and security aspects of procurement;
5. Managing annual supplier pre-qualifications exercise;
6. Managing the disposal of obsolete and disposable items; and,
7. Ensuring compliance with the Public Procurement and Disposal Act and other legal frameworks in government.

iii. Responsible marketing and advertisement

The Assembly is committed to ethical marketing standards by ensuring truthfulness in the content of adverts and ensuring fair competition through the procurement provisions and processes.

e) Community Engagements

The County Assembly in collaboration with the County Executive has severally engaged the public through public participations and Corporate Social Activities including issuance of various charitable products to the public such as food products, agricultural products and educational materials amongst others.

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.

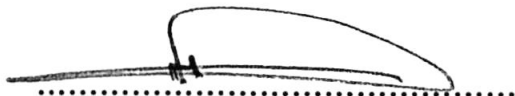
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County

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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 Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 27/11/ 2024.

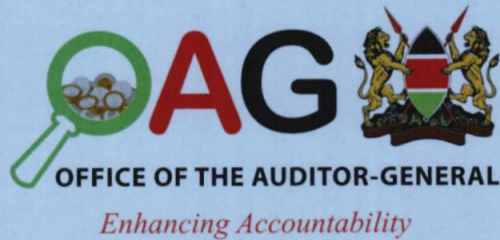


John Mwivithi Mutie

Clerk of the County Assembly

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KIAMBU 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 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 Lawfulness and Effectiveness in the 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 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

Qualified Opinion

I have audited the accompanying financial statements of Kiambu County Assembly set out on pages 1 to 87, which comprise the statement of financial assets and liabilities as

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

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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kiambu County Assembly 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 Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Compensation of Employees

The statement of receipts and payments reflects compensation of employee's expenditure of Kshs.571,271,477 as disclosed in Note 4 to the financial statements. However, it was noted that during the year under review, two members of the County Assembly Service Board who are external members of the Board and were not members of staff were paid salaries of Kshs.1,455,711 each during the year under review. Further, examination of Board minutes provided for audit revealed that the two members did not attend any meetings during the year and the salaries paid to them could not be justified.

In the circumstance, the propriety and validity of the expenditure of Kshs.2,911,422 under compensation of employees could not be confirmed.

2. Inconsistencies in the Financial Statements

The statement of receipts and payments reflects transfers to other Government entities amount of Kshs.201,960,000 which constitute of motor vehicle reimbursements of Kshs.176,960,000 and car loan and mortgage of Kshs.25,000,000 payable to honourable Members of the County assembly as disclosed in Note 7 to the financial statements. However, the amount of Kshs.176,960,000 was not transferred to the Car Loan and Mortgage Scheme Fund.

In the circumstances, the propriety of transfers to other Government entities totalling Kshs.176,960,000 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kiambu County Assembly 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 qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts: recurrent and development combined reflects final budget receipts and actual on comparable basis amounts of Kshs.1,755,986,518 and Kshs.1,419,787,566 resulting to an under funding of Kshs.336,198,952 or 19% of the budget. Similarly, the statement reflects final budget expenditure amount of Kshs.1,755,986,518 against actual amount on comparable basis of Kshs.1,419,787,046 resulting to an under expenditure of Kshs.336,199,472 or 19% of the budgeted expenditure.

The under-funding and under-utilization affected the planned activities of the Assembly and may have impacted negatively on service delivery to the public.

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. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

The audit report for the year ended 30 June, 2023 raised several unsatisfactory issues in regard to balances reflected in the financial statements, lawfulness and effectiveness in use of resources and effectiveness of internal controls, risk management and governance. However, the issues remained unresolved as at 30 June, 2024.

Other Information

The Management is responsible for the other information set out on page iii to li which comprise of, Key Entity Information and Management, Governance Statement, Forward by the Clerk of the Assembly, Statement of Performance against County Assembly Predetermined Objectives, Corporate Social Responsibility Statement 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 of Kiambu 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 and I am required to report that fact. I have nothing to report in this regard.

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

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 THE 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 Lawfulness and Effectiveness in the 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. Non-Compliance with Provision of the Law on Procurement Method

Note 5 to the financial statements reflects use of goods and services expenditure totalling Kshs.604,571,505 which includes an amount of Kshs.31,551,072 relating to other operating expenses. However, the financial records revealed that there was purchase of toners beyond the legal threshold required by law for low value procurement of Kshs.210,300. This was contrary to the Second Schedule of the Procurement and Asset Disposal Act, Regulations, 2020 which requires that the maximum level of expenditure under low value procurement be KES.50,000 per item per financial year.

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

2. Non-Adherence to Ethnicity Rule

The statement of receipts and payments and Note 4 to the financial statements reflects compensation of employee's expenditure amounting to Kshs.571,271,477. Review of employee records for the County Assembly of Kiambu revealed that eighty-three (83) or 84% of employees of the total population of ninety-nine (99) staff comprised staff from one dominant ethnic community employed by the Assembly. This was 50% above the requirements of Section 7(1)(2) of the National Cohesion and Integration Act_No12 of 2008 which stipulates that no public establishment shall have more than one third of its staff from the same ethnic community.

Further, three (3) employees recruited during the year ended 30 June, 2024 belong to one dominant ethnic community which is equivalent to 100% of the new recruits. This was contrary to Section 7(1) of the National Cohesion and Integration Act, 2008, which provides that 'All public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff'. Section 7(2) further requires that no public establishment shall have more than one third of its staff from the same ethnic community.

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

3. Non-Compliance with One Third Rule on Basic Salary

The statement of receipts and payments and Note 4 to the financial statements reflects compensation of employees' expenditure amounting to Kshs.571,271,477. Review of the Integrated Payroll and Personnel Database (IPPD) and Human Resources Management Policies and Procedures manual provided for audit revealed that a total of fifty-three (53) employees were receiving less than a third (1/3) of their respective basic salaries contrary to the law. This may lead to pecuniary embarrassment and inefficiency in discharging of duties by the affected officers.

This was contrary to the Employment Act, 2007, Section 19 which provides that the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

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

4. Long Outstanding Pending Bills

Annex 1 to the financial statements reflects analysis of other pending payables amounting to Kshs.161,824,165 as at 30 June, 2024 with some bills dating as far back as 2019/2020 financial year. It is not clear why the bills remained outstanding and did not form first charge of payments in the following financial year. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

In the circumstance, Management was in breach of the law and there is risk of loss of public funds through litigations, interests and penalties.

5. Irregular Payments to Society of Clerks at the Table and County Assembly Forum

The statement of receipts and payments reflects use of goods and services expenditure totalling Kshs.604,571,505 which includes other operating expenses amounting to Kshs.31,551,072 as disclosed in Note 5 to the financial statements. Review of sampled payment vouchers relating to membership fees, dues and subscriptions to professional and trade bodies revealed that an amount of Kshs.1,500,000 was paid to Society of Clerks at the Table and County Assembly Forum. However, the payments were made without budget allocation and requisite approvals in line with Regulation 31(a) and 50(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires that all expenditure shall be entered into the budget and shall be committed only against allocation and commitments approval.

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

6. Stalled Projects

6.1 Construction of Assembly Archives and Member Welfare Facility

The County Assembly entered into a contract with a local company for construction of the County Assembly Archives and Members' welfare facility on 28 May, 2021. The contractors raised the first certificate of Kshs.9,661,261,240 during the financial year 2021/2022 which remained outstanding as at 30 June, 2024. Review of the project implementation status report revealed that the project was 25% complete. Further, audit inspection carried out on 8 November, 2024 revealed that the contractor had abandoned the site and the building had stalled.

6.2 Construction of Ward Offices at Karai Ward and Construction of Ward Offices at Bibirioni Ward

Contract for construction of ward offices at Karai and Bibirioni Wards was awarded to a contractor on 10 February, 2020 at a contract price of Kshs.3,965,016 each for a period of fourteen (14) weeks starting 20 March, 2020. The contractor raised the first certificates of Kshs.2,840,106 each in the financial year 2020/2021 which were paid. Review of the project implementation status report revealed that the Karai and Bibirioni Ward offices projects were 85% complete. Further, audit inspection revealed that the contractor was not on site and the construction of both ward offices had stalled. It was also noted that the projects had been vandalized and works done had deteriorated due to abandonment of the projects.

6.3 Construction of Ngoliba Ward Offices

Contract for construction of Ngoliba ward offices was awarded to a local contractor on 28 March, 2023 at a contract price of Kshs.7,120,351 for a period between 12 May, 2023 to September, 2023 under tender.no 1187335-2022/2023. Review of the project file revealed that the contractor raised the first certificate of Kshs.2,691,624 which remained outstanding as at 30 June, 2024. Audit inspection carried out in the month of October, 2023 revealed that the project was 37% complete, the contractor had abandoned the site and there was no signage for the project under construction. As at 8 November, 2024, the status had not changed.

6.4 Construction of Ngewa Ward Office

The Assembly awarded a local contractor the contract for construction of Ngewa ward offices on 28 March, 2023 at a contract price of Kshs.7,875,626 for a period of 16 weeks between 9 May to 18 August, 2023 under tender.no 1187295-2022/2023. However, the acceptance letter by the winning bidder and the contract agreement were not provided for audit. Further, review of the project file revealed that the contractor had raised the first certificate of Kshs.1,742,150 which remained outstanding as at 30 June, 2023. Audit inspection carried out in the month of September, 2023 revealed that the project was 22% complete, the contract period had lapsed, and the contractor had abandoned the site. Further, site meetings minutes to confirm regular assessment of the project were not provided for audit. As at 8 November, 2024, the status had not changed.

In the circumstances, there was no value for money expended on the incomplete projects.

7. Non-Compliance with Fiscal Responsibility Principles

Note 4 to the financial statements reflects compensation of employee's expenditure of Kshs.571,271,477. The amount represents approximately 40% of the transfers from CRF of Kshs.1,419,787,566 being 5% percentage points over and above the maximum allowed ceiling contrary to Regulation 25(1)(b) of the Public Finance Management (County Government) Regulations 2015 which requires the expenditure set should not exceed thirty-five (35) percent of the county Government's revenue.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 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, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on 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. Lack of Ownership Documents

Annex 4 to the financial statements reflects the summary of non-current assets register with a current cost amount of Kshs.700,295,743. Included in the assets analysis is land and buildings and structures valued at Kshs.34,324,756 and Kshs.45,173,553 respectively. However, land ownership documents were not provided for audit. Further, the statement of receipts and payments reflects an amount of Kshs.12,073,012 relating to acquisition of assets. Included in this amount is Kshs.8,994,150 relating to purchase of vehicles and other transport equipment as disclosed in Note 10 to the financial statements. During the year under review, the County Assembly of Kiambu purchased a motor vehicle- ISUZU double cab Hilux pick-up for Kshs.8,994,150. However, the audit revealed that the County Assembly was not in possession of the motor vehicle logbook.

In the circumstance, the effectiveness of internal controls on the assets could not be confirmed.

2. Non - Adherence to Quarterly Meetings

During the year under review, the audit committee held three meetings dated 8 August, 2023, 20 September, 2023 and 3 November, 2023 to discuss prior year issues as

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

opposed to the minimum of four quarterly meetings as per the gazette notice. This is contrary to The Kenya Gazette Notice vol CXVIII-No.40 Dated 15th April, 2016; 5.2(a) which States that the Audit Committee should meet at least Quarterly.

In the circumstances, it was not possible to confirm whether there were effective internal controls in relation to audit committee review.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 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 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 Assembly's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern 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 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 International Standards for Supreme Audit Institutions (ISSAIs). The standards require

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 entity'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 Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 December, 2024


County Government of Kiambu
County Assembly of Kiambu
Annual Report and Financial Statements for the year ended 30th June 2024

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

		2023-2024	2022-2023
	Note	Kshs	Kshs
Receipts			
Transfers from the CRF	1	1,419,787,566.00	1,186,374,088.00
Proceeds from sale of assets	2	0	0
Miscellaneous receipts	3	0	0
Total receipts		1,419,787,566.00	1,186,374,088.00
Payments			
Compensation of employees	4	571,271,477.35	513,257,415.00
Use of goods and services	5	604,571,505.30	576,937,962.00
Subsidies	6	0	0
Transfers to other government entities	7	201,960,000.00	49,000,000.00
Other grants and transfers	8	0	0
Social security benefits	9	29,911,051.00	24,335,286.50
Acquisition of assets	10	12,073,012.80	22,843,350.80
Finance costs	11	0	0
Other payments	12	0	0
Total payments		1,419,787,046.45	1,186,374,014.35
Surplus/deficit		519.55	73.65

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27th Jul. 2024 and signed by:

.....
 John Mwivithi Mutie
 Clerk of the Assembly

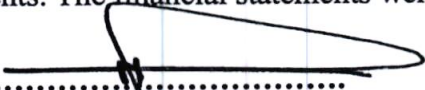
.....

 Sarah Felicity Nkatha Kiruki
 Director Finance and Accounts
 County Assembly of Kiambu
 ICPAK Member Number: 6244


County Government of Kiambu
 County Assembly of Kiambu
 Annual Report and Financial Statements for the year ended 30th June 2024

10. Statement of Financial Assets and Liabilities as at 30th June 2024

Financial assets	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash and cash equivalents			
Bank balances	13A	1,599.89	73.65
Cash balances	13B	0	0
Total cash and cash equivalents			
Imprests and Advances	14	0	0
Total financial assets		1,599.89	73.65
Financial liabilities			
Third party deposits and retention	15	1,080.34	0
Net financial assets		519.55	73.65
Represented by			
Fund balance b/fwd	16	73.65	328.60
Prior year adjustment	17	(73.65)	(328.60)
Surplus/(deficit) for the year		519.55	73.65
Net Financial Position		519.55	73.65

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/11/2024 and signed by:

.....

 John Mwivithi Mutie
 Clerk of the Assembly

.....

 Sarah Felicity Nkatha Kiruki
 Director Finance and Accounts
 County Assembly of Kiambu
 ICPAK Member Number: 6244

County Government of Kiambu
County Assembly of Kiambu
Annual Report and Financial Statements for the year ended 30th June 2024


11. Statement of Cash Flows for the Period Ended 30th June 2024

		2023-2024	2022-2023
	Note	Kshs	Kshs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	1,419,787,566.00	1,186,374,088.00
Miscellaneous receipts	3	0	0
Total receipts from operating income		1,419,787,566.00	1,186,374,088.00
Payments for operating expenses			
Compensation of employees	4	571,271,477.35	513,257,415.00
Use of goods and services	5	604,571,505.30	576,937,962.05
Subsidies	6	0	0
Transfers to other government entities	7	201,960,000.00	49,000,000
Other grants and transfers	8	0	0
Social security benefits	9	29,911,051.00	24,335,286.50
Finance costs	11	0	0
Other payments	12	0	0
Total payments for operating expenses		1,407,714,033.65	(1,163,529,963.55)
Net receipts/(payments) from operating activities		12,073,532.35	22,843,424.45
Adjusted for:			
Prior year adjustment	17	(73.65)	(328.60)
Decrease/(increase) in accounts receivable:	18	0	0
Increase/(decrease) in accounts payable:	19	0	0
Net cash flows from operating activities		12,073,458.70	22,843,095.85
Cashflow from investing activities			
Proceeds from sale of assets	2	0	0
Acquisition of assets	10	(12,073,012.80)	(22,843,350.80)
Net cash flows from investing activities		(12,073,012.80)	(22,843,350.80)

**County Government of Kiambu
County Assembly of Kiambu
Annual Report and Financial Statements for the year ended 30th June 2024**

	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash flow from Financing Activities			
Proceeds from borrowing		0	0
Repayment of principal on domestic and foreign borrowing		0	(0)
Net cash flow from financing activities		0	0
Net increase in cash and cash equivalents		445.90	(254.95)
Cash & cash equivalent at start of the year		73.65	328.60
Cash & cash equivalent at end of the year		519.55	73.65

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/11 2024 and signed by:



John Mwivithi Mutie
Clerk of the Assembly



Sarah Felicity Nkatha Kiruki
Director Finance and Accounts
County Assembly of Kiambu
ICPAK Member Number: 6244

County Government of Kiambu
 County Assembly of Kiambu
 Annual Report and Financial Statements for the year ended 30th June 2024

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

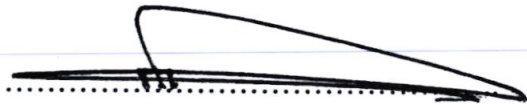
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,569,783,227.00	186,203,291.00	1,755,986,518.00	1,419,787,566.00	336,198,952.00	81
Proceeds from sale of assets	0	0	0	0	0	0
Other receipts	0	0	0	0	0	0
Total	1,569,783,227.00	186,203,291.00	1,755,986,518.00	1,419,787,566.00	336,198,952.00	81
Payments						
Compensation of employees	528,501,227.00	43,450,000.00	571,951,227.00	571,271,477.35	679,749.65	99
Use of goods and services	549,050,000.00	130,168,466.00	679,218,466.00	604,571,505.30	74,646,960.70	89
Subsidies	0	0	0	0	0	0
Transfers to other government entities	328,232,000.00	0	328,232,000.00	201,960,000.00	126,272,000.00	62
Other grants and transfers	0	0	0	0	0	0
Social security benefits	30,000,000.00	0	30,000,000.00	29,911,051.00	88,949.00	99
Acquisition of assets	134,000,000.00	12,584,825.00	146,584,825.00	12,073,012.80	134,511,812.20	8
Finance costs	0	0	0	0	0	0
Other payments	0	0	0	0	0	0
Total	1,569,783,227.00	186,203,291.00	1,755,986,518.00	1,419,787,046.45	336,199,471.55	81
Surplus/ deficit	0	0	0	519.55		

Annual Report and Financial Statements for the year ended 30th June 2024

- (a) Use of goods and services were underutilized because of the undisbursed exchequer releases to the Assembly.
- (b) Transfer to other Government entities were underutilized because of the undisbursed exchequer releases to the Assembly.
- (c) Acquisition of assets were underutilized because of the undisbursed exchequer.

- The changes between the original and the final budget are as a result of reallocations within the budget.

The entity financial statements were approved on 27/11 2024 and signed by:



John Mwivithi Mutie
Clerk of the Assembly



Sarah Felicity Nkatha Kiruki
Director Finance and Accounts
County Assembly of Kiambu
ICPAK Member Number: 6244

County Government of Kiambu
 County Assembly of Kiambu
 Annual Report and Financial Statements for the year ended 30th June 2024


12A 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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,442,783,227.00	186,203,291.00	1,628,986,518.00	1,419,787,566.00	209,198,952.00	87
Proceeds from sale of assets	0	0	0	0	0	0
Other receipts	0	0	0	0	0	0
Total	1,442,783,227.00	186,203,291.00	1,628,986,518.00	1,419,787,566.00	209,198,952.00	87
Payments						
Compensation of employees	528,501,227.00	43,450,000.00	571,951,227.00	571,271,477.35	679,749.65	99
Use of goods and services	549,050,000.00	130,168,466.00	679,218,466.00	604,571,505.30	74,646,960.70	89
Subsidies	0	0	0	0	0	0
Transfers to other government entities	328,232,000.00	0	328,232,000.00	201,960,000.00	126,272,000.00	62
Other grants and transfers	0	0	0	0	0	0
Social security benefits	30,000,000.00	0	30,000,000.00	29,911,051.00	88,949.00	99
Acquisition of assets	7,000,000.00	12,584,825.00	19,584,825.00	12,073,012.80	7,511,812.20	62
Finance costs	0	0	0	0	0	0
Other payments	0	0	0	0	0	0
Total	1,442,783,227.00	186,203,291.00	1,628,986,518.00	1,419,787,046.45	209,199,471.55	87
Surplus/ deficit	0	0	0	519.55		

- (a) Use of goods and services were underutilized because of the undisbursed exchequer releases to the Assembly.
- (b) Transfer to other Government entities were underutilized because of the undisbursed exchequer releases to the Assembly.
- (c) Acquisition of assets were underutilized because of the undisbursed exchequer.

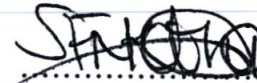
- The changes between the original and the final budget are as a result of reallocations within the budget.

The entity financial statements were approved on 27/11 2024 and signed by:



John Mwivithi Mutie

Clerk of the Assembly



Sarah Felicity Nkatha Kiruki

Director Finance and Accounts

County Assembly of Kiambu

ICPAK Member Number: 6244

County Government of Kiambu
 County Assembly of Kiambu
 Annual Report and Financial Statements for the year ended 30th June 2024

12B 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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	127,000,000.00	0	127,000,000.00	0	0	0
Proceeds from sale of assets	0	0	0	0	0	0
Other receipts	0	0	0	0	0	0
Total	127,000,000.00	0	127,000,000.00	0	0	0
Payments						
Compensation of employees	0	0	0	0	0	0
Use of goods and services	0	0	0	0	0	0
Subsidies	0	0	0	0	0	0
Transfers to other government entities	0	0	0	0	0	0
Other grants and transfers	0	0	0	0	0	0
Social security benefits	0	0	0	0	0	0
Acquisition of assets	127,000,000.00	0	127,000,000.00	0	0	0
Finance costs	0	0	0	0	0	0
Other payments	0	0	0	0	0	0
Total	127,000,000.00	0	127,000,000.00	0	0	0
Surplus/ deficit	0	0	0	0	0	0

(a) Acquisition of assets were underutilized because of the undisbursed exchequer.

The entity financial statements were approved on 27/11/2024 and signed by:



John Mwivithi Mutie
Clerk of the Assembly



Sarah Felicity Nkatha Kiruki
Director Finance and Accounts
County Assembly of Kiambu
ICPAK Member Number: 6244

13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2024	2024	2024	2024
	Kshs	Kshs	Kshs	Kshs	Kshs
General Administration, planning and support services	904,732,000.00	117,144,288.00	1,021,876,288.00	862,870,816.10	159,005,471.90
Legislation and Oversight services	526,051,227.00	59,248,652.00	585,299,879.00	412,062,757.40	173,237,121.60
Representation services	139,000,000.00	9,810,351.00	148,810,351.00	144,853,472.95	3,956,878.05
Total	1,569,783,227.00	186,203,291.00	1,755,986,518.00	1,419,787,046.45	336,199,471.55

14. 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 Assembly all values are not 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 County Assembly of Kiambu. 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 Assembly 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 Assembly 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 County Assembly of Kiambu 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.

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 there were no restrictions on cash.

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 County Assembly of Kiambu 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 Assembly 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 Assembly; 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 County Assembly of Kiambu 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 Assembly 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 Assembly 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 Kiambu for the period 1st July 2023 to 30 June 2024 as required by law. There were two number of 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.

15. Notes to the Financial Statements

1. Transfer from CRF

	2023-2024	2022-2023
	Kshs	Kshs
Transfers from the county treasury for Q1	249,184,263.00	0
Transfers from the county treasury for Q2	395,026,788.00	450,130,268.00
Transfers from the county treasury for Q3	371,309,027.00	188,768,611.00
Transfers from the county treasury for Q4	404,267,488.00	547,475,209.00
Cumulative amount	1,419,787,566.00	1,186,374,088.00

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Total	0	0

*County Government of Kiambu
County Assembly of Kiambu
Annual Report and Financial Statements for the year ended 30th June 2024*

Notes to the Financial Statements

3. Miscellaneous receipts

	2023-2024	2022-2023
	Kshs	Kshs
Insurance Recoveries	0	0
Other receipts	0	0
Total	0	0

4. Compensation of Employees

	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	360,921,290.45	381,714,946.15
Basic wages of temporary employees	96,999,999.95	74,451,369.60
Personal allowances paid as part of salary	75,253,514.05	43,110,600.00
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Employer contribution to compulsory national social schemes	8,186,053.85	113,600.00
Employer contribution to compulsory national health insurance schemes	0	0
Pension and other social security contributions	29,910,619.05	13,866,899.25
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	571,271,477.35	513,257,415.00

County Government of Kiambu
 County Assembly of Kiambu
 Annual Report and Financial Statements for the year ended 30th June 2024

Notes to the Financial Statements (Continued)

5. Use Of Goods And Services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	999,998.00	227,936.00
Communication, supplies and services	1,078,800.20	90,000.00
Domestic travel and subsistence	308,972,022.00	220,247,438.15
Foreign travel and subsistence	91,147,524.70	82,499,997.00
Printing, advertising and information supplies & services	11,304,385.60	8,784,205.60
Rentals of produced assets	24,487,281.00	18,974,000.00
Training expenses	42,794,450.40	69,054,914.10
Hospitality supplies and services	31,310,754.15	69,636,126.25
Insurance costs	41,386,183.00	39,130,973.15
Specialized materials and services	5,859,155.00	300,000.00
Office and general supplies and services	7,947,384.00	11,514,445.20
Fuel, oil and lubricants	3,000,000.00	2,999,999.00
Other operating expenses (<i>Include Bank charges</i>)	31,551,072.00	45,854,442.45
Routine maintenance – vehicles and other transport equipment	1,199,301.25	2,105,867.60
Routine maintenance – other assets	1,533,194.00	5,517,617.55
Total	604,571,505.30	576,937,962.05

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Notes to the Financial Statements (Continued)

6. Subsidies

Description	2023-2024	2022-2023
	Kshs	Kshs
Subsidies To County Corporations	0	0
Subsidies To Private Enterprises	0	0
Total	0	0

7. Transfers To Other Government Entities

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to national government entities	0	0
Transfers to other county assembly entities		
Car loan and Mortgage scheme fund	201,960,000.00	49,000,000.00
Total	201,960,000.00	49,000,000.00

The transfers to other County assembly entities of Kshs 201,960,000 relates to motor vehicle reimbursements of Kshs 176,960,000 and Car loan and Mortgage of Kshs 25,000,000 payable to Honourable members of the County Assembly.

Notes to the Financial Statements (Continued)

8. Other Grants And Transfers

	2023-2024	2022-2023
	Kshs	Kshs
Scholarships and other educational benefits	0	0
Membership fees and dues and subscriptions to organizations	0	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Total	0	0

9. Social Security Benefits

	2023-2024	2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	29,911,051.00	24,335,286.50
Social Security Benefits	0	0
Employer Social Benefits	0	0
Total	29,911,051.00	24,335,286.50

The Government pension and Retirement benefits of Kshs 29,911,051 relates to gratuity for Members of the County Assembly of Kiambu.

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Notes to the Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	2023-2024	2022-2023
	Kshs	Kshs
Purchase of buildings	0	0
Construction of buildings	0	0
Refurbishment of buildings	0	0
Construction of roads	0	0
Construction and civil works	0	0
Overhaul and refurbishment of construction and civil works	0	0
Purchase of vehicles and other transport equipment	8,994,150.00	0
Overhaul of vehicles and other transport equipment	0	0
Purchase of household furniture and institutional equipment	50,000.00	0
Purchase of office furniture and general equipment	2,029,697.00	18,713,000.00
Purchase of specialized plant, equipment and machinery	999,165.80	4,130,350.80
Rehabilitation and renovation of plant, machinery and equip.	0	0
Purchase of certified seeds, breeding stock and live animals	0	0
Research, studies, project preparation, design & supervision	0	0
Rehabilitation of civil works	0	0
Acquisition of strategic stocks and commodities	0	0
Acquisition of land	0	0
Acquisition of intangible assets	0	0
Total acquisition of non- financial assets	12,073,012.80	22,843,350.80
Financial assets		
Domestic public non-financial enterprises	0	0
Domestic public financial institutions	0	0
Total acquisition of financial assets	0	0
Total acquisition of assets	12,073,012.80	22,843,350.80

Notes to the Financial Statements (Continued)

11. Finance Costs

	2023-2024	2022-2023
	Kshs	Kshs
Interest payments on foreign borrowings	0	0
Interest payments on guaranteed debt taken over by govt	0	0
Interest on domestic borrowings (non-govt)	0	0
Interest on borrowings from other government units	0	0
Total	0	0

12. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
<i>Specify</i>	0	0
<i>Specify</i>	0	0
<i>specify</i>	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep etc.	2023-2024	2022-2023
			Kshs	Kshs
<i>Central Bank of Kenya, Kiambu County Assembly Development, Kenya shillings</i>	1000291087	<i>Development</i>	0.00	0.00
<i>Central Bank of Kenya, Kiambu County Assembly Recurrent, Kenya shillings</i>	1000216603	<i>Recurrent</i>	519.55	73.65
<i>Co-operative Bank of Kenya, County Assembly of Kiambu, Kenya shillings</i>	01141371712200	<i>Commercial bank</i>	1,080.34	0.00
Total			1,599.89	73.65

13B. Cash in Hand

	2023-2024	2022-2023
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	0	0
Cash In Hand – Held In Foreign Currency	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2023-2024	2022-2023
	Kshs	Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Total	0	0

14. Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	0	0
Salary Advance	0	0
Clearance accounts	0	0
Total	0	0

Breakdown Of Imprest And Salary Advance Per Department	2023-2024	2022-2023
	Kshs	Kshs
Imprests		
Department	0	0
Department	0	0
Department	0	0
Sub-Total	0	0
Salary Advance		
Department	0	0
Department	0	0
Sub-Total	0	0
Grand Total	0	0

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Notes to the Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Deposits	0		0	
Retentions	1,080.34		0	
Total	1,080.34		0	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total (tie to above total)	0		0	

16. Fund Balance Brought Forward

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Bank accounts	73.65		328.60	
Cash in Hand	0		0	
Imprests and advances	0		0	
Third party deposits and retentions	0		0	
Total	73.65		328.60	

The fund balances brought forward refers to the previous financial year's closing balances

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17. Prior Year Adjustments

Description Of The Error	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f For Comparative FY 2023-2023
	Kshs	Kshs	Kshs
Bank Account Balances	73.65	0	73.65
Cash In Hand	0	0	0
Imprests and advances	0	0	0
Third party deposits and retention	0	0	0
Others (<i>Specify</i>)	0	0	0
Total	73.65	0	73.65

18. Changes in Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Imprests and Advances as at 1 st July 2023	0	0
Closing Imprests and Advances as at 30 th June 2024	0	0
Change In Imprests and Advances	0	0

19. Changes in Third-Party Deposits and Retentions

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Third Party Deposits and Retention as at 1 st July 2023	0	0
Closing Third Party Deposits and Retention as at 30 th June 2024	0	0
Change In Third Party Deposits and Retention	0	0

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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	23,153,445.90	9,451,603.00	0	30,564,131.00
Construction of Civil Works	0	0	0	0
Supply of Goods	22,623,322.00	936,000.00	3,585,060.00	15,574,262.00
Supply of Services	54,604,924.15	74,848,156.00	13,767,307.68	115,685,772.47
Total	100,381,692.05	85,235,759.00	17,352,367.68	161,824,165.47

- *Renda Services of Kshs. 2,040,917.90 under construction of buildings relates to partitioning of works for Bishop Ranji for the Specially Elected Mca's. However, the payment was specifically for variation of works that was not approved by the Contract Implementation team hence not payable.*
- *Kamiti Prison Industry of Kshs. 4,400,000 under supply of goods relates to the supply and delivery of furniture. However, Kamiti Prison Industry requires payment in advance in order to supply the goods. The Assembly however has changed its priorities and the furniture that was requested then is no longer needed.*

2. Pending Staff Payables (See Annex 2)

	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
Senior Management	0	0	0	0
Middle Management	0	0	0	0
Employees	21,880,170.00	63,501,392.00	21,880,170.00	63,501,392.00
Ward operational costs	4,326,582.00	3,350,958.00	4,326,582.00	3,350,958.00
Total	26,206,752.00	66,852,350.00	26,206,752.00	66,852,350.00

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Notes to the Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

Description	Balance b/f	Additions for	Paid during the	Balance c/f
	FY 2022-2023	the year	year	FY 2023-2024
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
Total	0	0	0	0

4. External Assistance

Description	2023-2024	2022-2023
	Kshs	Kshs
External assistance received in cash	0	0
External assistance received as loans and grants	0	0
External assistance received in kind- as payment by third parties	0	0
Total	0	0

a) External assistance relating loans and grants

Description	2023-2024	2022-2023
	Kshs	Kshs
External assistance received as loans	0	0
External assistance received as grants	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		0	0
Undrawn External Assistance - Grants		0	0
Total		0	0

c) Classes of providers of external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

d. Non-Monetary External Assistance

Description	2023-2024	2022-2023
	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

e. Purpose and use of external assistance.

Payments Made By Third Parties Description	2023-2024	2022-2023
	Kshs	Kshs
Compensation Of Employees	0	0
Use Of Goods and Services	0	0
Subsidies	0	0
Transfers To Other Government Units	0	0
Other Grants and Transfers	0	0
Social Security Benefits	0	0
Acquisition Of Assets	0	0
Finance Costs, Including Loan Interest	0	0
Repayment Of Principal On Domestic & Foreign Borrowing	0	0
Other Payments	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

	2023-2024	2022-2023
Description	Kshs	Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

5.1 Classification by Source

	2023-2024	2022-2023
Description	Kshs	Kshs
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

Notes to the Financial Statements (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses.

Payments made by third parties	2023-2024	2022-2023
Description	Kshs	Kshs
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Other payments	0	0
Total	0	0

6. 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.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

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Related party transactions:

	2023-2024	2022-2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	299,462,654.00	265,580,294.85
Key Management Compensation (Clerk and Heads of departments)	33,316,680.00	65,476,920.00
Total Compensation to Key Management	332,779,334.00	331,057,214.85
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	201,960,000.00	49,000,000.00
Transfers to other entities under the Assembly	0	0
Total Transfers to related parties	201,960,000.00	49,000,000.00
<u>Transfers from related parties</u>		
Transfers from the CRF	1,419,787,566.00	1,186,374,088.00
Payments made on behalf of the County Assembly by other Government Agencies	0	0
Total Transfers from related parties	1,419,787,566.00	1,186,374,088.00

7. Contingent Liabilities

Contingent liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court cases against the Kiambu County Assembly	0	11,300,729.00
Bank guarantees in favour of subsidiary	0	0
contingent liabilities arising from PPPs	0	0
Total	0	11,300,729.00

8. Program for Results (PforR) Disclosure

This disclosure note is for entities that are implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of the PforR: xxxxxxxx	
Financing Partners: xxxxxxxxxxxx	
Purpose of the PforR: xxxxx	
Expenditure Details	Amount in Kshs
Cumulative actual expenditures for the previous years	xxx
Actual expenditure in the current financial year.	
1. <i>Employee Cost</i>	xxx
2. <i>Use of goods and Services</i>	xxx
3. <i>Grants and Subsidies</i>	xxx
4. <i>Building of ECDE facilities</i>	xxx
5. <i>Others (specify)</i>	xxx
Sub-total	xxx
Cumulative Actual Expenditures to date	xxx

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9. 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.

Ref No.	Issue / Observations from the Auditor	Management Comments	Current Status: (Resolved / Not resolved)	Timeframe: (Date issue is expected to be resolved)
1.0 REPORT ON THE FINANCIAL STATEMENTS				
Basis For Qualified Opinion				
1.1	Unreconciled and Unsupported Cash and Cash Equivalents The statement of assets and liabilities reflects a balance of Kshs.73.65 in respect of cash and cash equivalents as disclosed in Note 13 to the financial statements. Review of the cash books provided for audit revealed that the opening balances for the recurrent cash	<i>Included in the cash book balance of Ksh. (134,516,631) is Ksh.10,560,959.45 being PAYE that was directly deducted by KRA from the Assembly account following a KRA Agency notice (DD06092022). The adjustments of Ksh. 10,560,959.45 made in the cashbook was erroneously done instead of adding</i>	Resolved	

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	<p>book for the months of October, 2022 and June, 2023 differed with the balances shown in the cash book as closing balances for the previous months as shown below. No explanation was provided for the variances.</p> <table border="1" data-bbox="421 528 978 710"> <thead> <tr> <th>Month</th> <th>Balance B/F (Kshs.)</th> <th>Balance C/F (Kshs.)</th> <th>Variance (Kshs)</th> </tr> </thead> <tbody> <tr> <td>October</td> <td>(145,076,591)</td> <td>(134,515,631)</td> <td>10,560,960</td> </tr> <tr> <td>June</td> <td>298,098,817</td> <td>333,457,201</td> <td>35,358,384</td> </tr> </tbody> </table> <p>Further, the bank reconciliation statement for the month of June, 2023 included unrepresented cheques amounting to Kshs .361,908,203 out of which cheques amounting to Kshs. 84,202,901 were stale as at 30 June, 2023. No explanation was provided as to why the stale cheques were not written back to the cash book. In addition, the operations accounts bank reconciliation statements and cash books were not provided for audit.</p>	Month	Balance B/F (Kshs.)	Balance C/F (Kshs.)	Variance (Kshs)	October	(145,076,591)	(134,515,631)	10,560,960	June	298,098,817	333,457,201	35,358,384	<p><i>the same and was subtracted from the balance of (Ksh.134,516,631). The error has since been corrected giving an adjusted cashbook balance of Ksh. 123,955,671.55. Before correcting the treatment of the adjustment that was passed in the cashbook, the opening balance and closing balance for June 2023 was (Ksh 333,787,800.55) and Ksh. (298,098,816.55) respectively. The correction of treatment on the adjustment made in cashbook affected the opening balances for the consecutive months. Thus the opening balance for June 2023 was (Ksh.298,098,817). The unpaid amount included in the bank reconciliation statement for the month of June were payments that were voided in the IFMIS. For the aforesaid reason there was no need to write back to the cash book.</i></p>		
Month	Balance B/F (Kshs.)	Balance C/F (Kshs.)	Variance (Kshs)													
October	(145,076,591)	(134,515,631)	10,560,960													
June	298,098,817	333,457,201	35,358,384													

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	In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.73.65 could not be confirmed.	<i>As evident from the query addressed above, the operations account bank reconciliation statements and the cashbooks were provided for audit.</i>											
1.2	Unsupported Training Expenditure												
	The statement of receipts and payments reflects an amount of Kshs. 576,937,962 in respect of use of goods and services as disclosed in Note 5 to the financial statements which includes training expenses amount of Kshs. 69,054,914. Review of sampled payment vouchers amounting to Kshs. 12,764,730 revealed that various staff attended trainings outside the Country. However, the imprest issued and surrendered was not supported with documents such as boarding passes, copies of passports with stamp of entry and exit of the foreign Country, attendance registers and travel clearance. Further, review of the payment	<p>The queried sampled payment vouchers have been addressed as follows:</p> <table border="1"> <thead> <tr> <th>Pv No.</th> <th>Query (Anomaly)</th> <th>Response</th> </tr> </thead> <tbody> <tr> <td>0171/0010/22</td> <td><i>No evidence of travel clearance/No international travel clearance</i></td> <td><i>Clearance letter from ministry of devolution and ASAL state department of devolution attached, copies of stamped passports entry and exit and boarding passes</i></td> </tr> <tr> <td>0176/0010/22</td> <td><i>No international clearance for travel</i></td> <td><i>Clearance letter from ministry of devolution and ASAL state department of devolution attached</i></td> </tr> </tbody> </table>	Pv No.	Query (Anomaly)	Response	0171/0010/22	<i>No evidence of travel clearance/No international travel clearance</i>	<i>Clearance letter from ministry of devolution and ASAL state department of devolution attached, copies of stamped passports entry and exit and boarding passes</i>	0176/0010/22	<i>No international clearance for travel</i>	<i>Clearance letter from ministry of devolution and ASAL state department of devolution attached</i>	Resolved	
Pv No.	Query (Anomaly)	Response											
0171/0010/22	<i>No evidence of travel clearance/No international travel clearance</i>	<i>Clearance letter from ministry of devolution and ASAL state department of devolution attached, copies of stamped passports entry and exit and boarding passes</i>											
0176/0010/22	<i>No international clearance for travel</i>	<i>Clearance letter from ministry of devolution and ASAL state department of devolution attached</i>											

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	vouchers, revealed that some imprests issued lacked application by the attendee and authority provided for the imprest applied.	0267/ 0010/ 22	<i>No evidence of travel/No international</i>	<i>Clearance letter from ministry of devolution and ASAL state department of devolution</i>		
	In addition, review of the invoices participants, however, audit revealed that the County Assembly made Payments for training of the number of staff who attended the training were less than indicated in the invoices.		<i>travel clearance/No authority/Attendance certificates are for six not seven as per invoice</i>	<i>attached, copies of stamped passports entry and exit and boarding passes attached, attendance certificates are for 7 as per the invoice</i>		
	In the circumstances, the completeness of the training expenditure amounting to Kshs. 69,054,914 could not be confirmed.	0703/ 0010/ 23	<i>No evidence of travel/No international travel clearance/No authority/Attendance certificate are for 7 not 8 as per invoice paid</i>	<i>Clearance letter from ministry of devolution and ASAL state department of devolution attached, copies of stamped passports entry and exit and boarding passes attached, attendance certificates are for 8 as per the invoice</i>		

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		0702/ 0010/ 23	No evidence of travel/No international travel clearance/No authority /Attendance certificate are for 8 not 9 as per invoice paid	Clearance letter from ministry of devolution and ASAL state department of devolution attached, copies of stamped passports entry and exit and boarding passes attendance certificates are for 9 as per the invoice		
		0173/ 0010/ 22	No evidence of travel/No international clearance/No authority	Clearance letter from ministry of devolution and ASAL state department of devolution attached, copies of stamped passports entry and exit and boarding passes attached		

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		0984/ 0010/ 23	<i>No attendance certificate/No proof of travel</i>	<i>Copies of stamped passports, entry and exit and boarding passes attached.</i>		
			<i>the names on the approval were different from the invoice names which are Hon</i>	<i>Names on the approval are consistent with the names on the invoice.</i>		
			<i>Munyaka</i>			
			<i>Ngugi/Muthonda</i>			
			<i>Ngure/Mwaura</i>			
			<i>Wanjiru/Ndung'u</i>			
			<i>Warugu/Nduta</i>			
			<i>Muongi/Ngugi</i>			
			<i>Kinyanjui/Irene</i>			
			<i>Muiruri</i>			

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0975/ 0010/ 23	No evidence of travel/No international travel clearance/No authority /Only 8 attended and not 9 as per invoice paid	Copies of stamped passports entry and exit and boarding passes attached, Clearance letter from ministry of devolution and ASAL state department of devolution attached	
0976/ 0010/ 23	No evidence of travel/No international travel clearance/No authority /Only 5 attended and not 9 as per paid invoice	Copies of stamped passports entry and exit and boarding passes attached, Clearance letter from ministry of devolution and ASAL state department of devolution attached	
0965/ 0010/ 23	No participants list and application no clearance -No support at all	Clearance letter from ministry of devolution and ASAL state department of devolution attached, copy of stamped passport entry and exit and boarding pass attached	

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2.0 EMPHASIS OF MATTER				
2.1	<p>Budgetary Control and Performance</p> <p>I draw attention to the statement of comparison of budget and actual amounts - recurrent and development which reflects final approved receipt budget and actual amount on comparable basis amounting to Kshs. 1,628,012,830 and Kshs. 1,186,374,088- respectively, resulting in under-collection of revenue amounting to Kshs.441,638,742 or 27% of the budget. Similarly, the statement reflects final expenditure budget and actual amount on comparable basis totalling to Kshs. 1,628,012,830 and Kshs.1,186,374,014 respectively resulting in an under-performance amounting to Kshs.441,638,816 or 27% of the budget.</p> <p>The under collection and under expenditure may have affected the planned activities and</p>	<p><i>The accounting policy used in preparing the financial statements and the guidelines provided by the Public Sector Accounting Standards Board (PSASB) require that County Governments should use a cash basis of accounting method. Therefore, the computation of budget performance was based on the actual funds received by the Assembly. The commitments for both goods and services which were not paid by the close of the financial year resulted in pending bills that were not included in the computation of budget performance.</i></p> <p><i>Recurrent: The actual expenditure for recurrent budget was Kshs. 1,289,809,012 against the approved recurrent budget of Ksh. 1,528,012,830. However, only Kshs. 1,186,374,088 was received. Out of the committed funds of Kshs. 1,289,809,012 Kshs. 103,434,924 was not received and resulted in pending bills.</i></p>	Resolved	

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	<p>negatively impacted on service delivery to the citizens of Kiambu County. My opinion is not modified in respect of this matter.</p>	<p><i>Thus the under expenditure on recurrent budget is 15.6 % and not 27% as indicated.</i></p> <p><i>The funds that were not received have been recognized as unspent balance pursuant to section 130 (3 & 4) of the Public Finance Management Act which states: (3) In preparing the annual appropriation Bill under subsection (2), the county executive committee member responsible for finance shall include, in the allocation to the county assembly any unspent funds that had been appropriated to the county assembly in the immediate preceding financial year. (4) Where an Appropriation Bill is passed before the beginning of the financial year to which it relates and does not contain unspent funds allocated to the county assembly in the immediate preceding financial year, the county executive committee member for finance shall prepare and submit to the county assembly a</i></p>		
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		<i>Supplementary Appropriation Bill allocating the unspent funds.</i>		
		<i>Development: During the year under review the County Assembly undertook development projects to a tune of Ksh. 11,451,288 . The request for funds to pay the contractors was not honored. This resulted to increase in pending bills for development to Ksh. 23,153,445.9 as at 30th June 2023.</i>		
3.0 OTHER MATTER				
3.1	Pending Accounts Payable As disclosed in Note 1 and 2 - Other important disclosures to the financial statements, the County Assembly reported pending bills balances of Kshs 100,381,692 and Kshs 26,206,752 relating to pending accounts payable and pending staff payables respectively out of which pending bills amounting to Kshs.18,386,738 were not	Pending bills amounting to Kshs 28,813,472 were not supported by payments vouchers and other supporting documents. At the time of audit, payments vouchers and other supporting documents for pending bills amounting to Kshs 28,813,472 had inadvertently not been availed. The payments voucher and other supporting documents for pending bills amounting to Kshs 28,813,472 are now available and are hereby forwarded for audit review	Partially Resolved	

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	<p>supported by payment vouchers and other supporting documents. Further, pending bills totalling to Kshs. 19,760,646 relate to the financial year 2021/2022. In addition, review of the pending bills documents provided for audit revealed that legal fees amounting to Kshs. 11,300,729 which had been recognized as contingent liabilities were not disclosed as pending bills despite each legal case having a fee note raised hence understating the pending bills balance by the same amount. Failure to settle the bills during the year in which they relate distorts the financial statements and adversely affect the budgetary provisions for the subsequent year as they form a first charge</p>	<p>and confirmation., Further, it is true pending bills amounting to Kshs 19,760,646 relating to the financial year 2021/2022 were not paid owing to cashflow challenges and the flow of Exchequer to the Assembly.</p> <p>The financial statements for the year under review include contingent liabilities amounting to Kshs. 11,300,729.46 which relate to Legal fees owed to various legal firms. These pending legal fees are part of the pending accounts payable of Kshs.100,381,692 .</p>		
<p>3.2</p>	<p>Unresolved Prior Year Matters</p> <p>The audit report for the year ended 30 June, 2022 raised several unsatisfactory issues in regard to balances reflected in the financial</p>			

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	statements, lawfulness and effectiveness in use of resources and effectiveness of internal controls, risk management and governance.			
	However, the issues remained unresolved as at 30 June, 2023.			
4.0 REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
Basis for Conclusion				
4.1	Unsustainable Wage Bill The statement of receipts and payments and Note 4 to the financial statements reflects compensation of employee's expenditure amounting to Kshs. 513,257,415 representing 43% of the total revenue of Kshs. 1,186,374,088 which translates to eight percentage points over and above the fiscal guidelines of 35%. Further, Management did not submit for audit the County Executive Committee Member for Finance prescribed threshold of wages and	<i>The wage bill for the Assembly is dictated by a number of factors including the following-</i> <i>i. The remuneration for the Members of the County Assembly whose number and benefits are determined by the Salaries and Remuneration Commission thus fixed;</i> <i>ii. The remuneration for staff and Nominated Office Assistants whose number and benefits are determined by the Salaries and Remuneration Commission thus fixed; and,</i>	Partially resolved.	

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	<p>benefits as a percentage of Assemblies revenue to be adhered to towards enforcement of fiscal responsibility principles and the approval of the same by the County Assembly. This was contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulation, 2015 which states that the County Executive Committee Member with the approval of the County Assembly shall set a limit on the County Government's expenditure on wages and benefits for its public officers and the limit shall not exceed thirty-five (35) percent of the County Government's total revenue.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p><i>iii. The remuneration for Permanent and pensionable staff whose number and benefits are determined by the Salaries and Remuneration Commission and thus fixed.</i></p> <p><i>Further, pursuant to section 25(b) of the Public Finance Management (County Government Regulations) 2015 states that the County Government's expenditure on wages and benefits for its public officers shall not exceed thirty-five (35%) percent of the County Government's total revenue.</i></p> <p><i>The determination of whether the composition of employees is whether the threshold of 35% provided in the regulations should be computed on the total county revenue and not County Assembly recurrent ceiling. Therefore, the expenditure for compensation of employees of Kshs. 513,257,415, has not exceeded the allowed thirty-five percent (35%) threshold with respect to the County Government total revenue.</i></p>		
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4.2	<p>Delay in Confirmation of Employees Review of personal files provided for audit revealed that eight (8) employees who were appointed on 28 January, 2022 had not been confirmed in writing as per their appointment letters. No explanation was provided as to why the employees had not been confirmed despite having completed their probation periods. This was contrary to provisions of the Public Service Commission Human Resource Policies and Procedure Manual May, 2016 which states that the supervisor will make a report on the officer's suitability for confirmation or otherwise at least one (1) month before the end of the probationary period and inform the officer accordingly and where the supervisor fails to submit a report during the probationary period, the officer shall be confirmed in appointment.</p>	<p><i>There was a court case in relation to the employment of said employees petition No: E053 of 2022. However, the case ended and the County Assembly Service Board confirmed the Eight employees in accordance with Public Service Commission Human Resource Policies and Procedure Manual May, 2016. Find the attached copies of the confirmation letters for audit Review.</i></p>	Resolved.	
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	In the circumstances, Management was in breach of the law.			
4.3	<p>Non-Compliance with the One-Third of Basic Salary Rule</p> <p>During the year under review, the County Assembly made deductions and or recoveries from several employees more than two thirds of their gross pay. Further, review of the payroll revealed that some employees had negative net pay. This was contrary to Section 19 of the Employment Act, 2007 on deduction of wages which provides that the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of</p>	<p><i>We acknowledge the challenge in relation to adherence of 1/3 rule. However, to mitigate this the department has introduced compliance with 1/3 rule as one of the check list in relation to disbursement of Hon. Members and staff Mortgage and Car loans and the Human Resource Directorate should be the first approver of amount applied before funds are disbursed. We have also written letters to the affected Hon Members and members of staff and ask them to regularize their deductions.</i></p>	Partially resolved.	

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	employers or employees or any trade or industry. In the circumstances, Management was in breach of the law.			
4.4	<p>Non-Compliance with Law on Ethnic Composition</p> <p>Review of employee records for the County Assembly revealed that the dominant ethnic community employed by the Assembly constituted 83% (80) of the total population of 96 staff. This was contrary to the provisions of Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public officers shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community.</p>	<p><i>The openings are advertised nationally and internationally through the website. Consideration is given to the applicants who apply for the positions who are mainly from the dominant ethnic community. Further, the Assembly inherited a large pool of employees from the defunct local government and had to maintain them. The Assembly is committed to addressing this issue progressively by expressly stating in the advertisement that “other ethnic groups are encouraged to apply”.</i></p>	Partially resolved.	

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	In the circumstances, Management was in breach of the law.			
4.5	<p>Irregular Payments to Society of Clerks at the Table and County Assembly Forum</p> <p>The statement of receipts and payments reflects use of goods and services expenditure totalling to Kshs. 576,937,962 which includes other operating expenses amounting to Kshs.45,854,442 as disclosed in Note 5 to the financial statements. Review of sampled payment vouchers relating to membership fees, dues and subscriptions to professional and trade bodies revealed that an amount of Kshs. 5,448,000 was paid to Society of Clerks at the Table and County Assembly Forum. However, the payments were made without budget allocation and requisite in line with Regulation 31(a) and 50(2) of the Public Finance Management (County Governments) Regulations, 2015</p>	<p><i>Payment to Society of Clerks-at-the-Table (SOCATT) and County Assembly Forum (CAF) are charged under the budget account code - Membership Fees, Dues and Subscriptions to Professional and Trade Bodies -2211306. During the year under review, the Assembly had provided Kshs. 7,000,000 under this budget line.</i></p>	Partially resolved.	

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	<p>which requires that all expenditure shall be entered into the budget and shall be committed only against allocation and commitments approval.</p> <p>In the circumstances, Management was in breach of the law.</p>			
4.6	<p>Irregular Drawing of Fuel</p> <p>Review of fuel statements revealed that the County Assembly spent a total amount of Kshs. 459,931 to fuel vehicles irregularly, since the fuel cards for each motor vehicle revealed that 2,765.06 litres of petrol at a cost of Kshs.181,612 was drawn for vehicles that consumed diesel while 1,655.18 litres of diesel at a cost of Kshs. 278,319 was drawn for vehicles that consumed petrol. Further review of the fuel statements revealed that, one motor vehicle drew fuel amounting to Kshs. 49,356 in the year under review despite being grounded. In addition, it was</p>	<p><i>It is noted that that a total amount of Kshs. 459.931 was spent to fuel vehicles irregularly since the fuel cards for motor vehicles that consumed were drawn by vehicles that consumed Diesel and vice versa. This is due to sharing of fuel cards due to delay in releases of exchequer that prompted the transport officer to request for authorization of sharing of fuel cards across vehicles that consumed Diesel and vehicles that consumed Petrol from the accounting officer. To address the issue of weak internal controls, the County Assembly will adopt an authorization form to ensure that any such a fuel card transfer of use shall be fully authorized.</i></p>	Partially resolved.	

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	<p>observed that one fuel card was used by more than one vehicle, an indication of weak internal control in fuel management. This was contrary to Section 149(1) of the Public Finance Management Act, 2012 which states that an Accounting Officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is (a) lawful and authorized; and (b) effective, efficient, economical and transparent. Further, review of work tickets provided for audit revealed that the work tickets summary which include; total distance, miles per liters and miles per oil per liter, and the driver reports of defects were blank. In addition, the fuel consumed did not correspond to the number of kilometers travelled with cases of more fuel was drawn for less kilometers covered as detailed below:</p>	<p><i>It is noted that Fuel statements showed that the motor vehicle registration number KBY 953C drew fuel. This is because the fuel card was used to fuel other vehicles after the other vehicles after the other vehicles depleted their fuel before the release of exchequer. The County Assembly shall adopt full authorization of such a transfer of fuel from one fuel card to another in the future.</i></p> <p><i>It is noted that the review of work tickets provided for audit revealed that the summary of the work tickets was blank i.e. The total distances, Miles per Litre and Miles per Oil per litre was not included and the driver reports of defects was not filled.</i></p> <p><i>It is noted that the audit revealed fuel consumed did not correspond the number of Kilometers travelled with cases of more fuel drawn for less kilometers travelled. However, the erroneous calculation of Miles per litre was due to an error in filling of the</i></p>		
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Work Ticket Number	Month	Litres Drawn	Kilometers Travelled	Liters per Kilometer	work tickets, An evidence to confirm the right entries on fuel consumed.		
639757	Jul-23	5380	1680	0.312267658			
967084	Nov-22	339.3	38	0.111995284			
958006	Feb-23	501.3	180	0.359066427			
752204	Sep-22	231	1219	5.277056277			
967082	Nov-22	232.94	184	0.789902979			
752236	Jul-22	69.99	152	2.17173882			

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	In the circumstances, Management was in breach of the law.			
4.7	<p>Irregular Rental of Ward Offices</p> <p>The statement of receipts and payments and Note 5 to the financial statements reflects use of goods and services amounting to Kshs. 576,937,962 which includes rentals of produced assets amounting to Kshs. 18,974,000. During the year under review, the Assembly rented offices for the Members of the County Assembly. However, it was not possible to confirm if the process of renting the twenty-four (24) ward offices at a monthly rent of Kshs. 341,900 was fair and competitive in the absence of the quotation documents from the suppliers, lease agreements, ownership documents and tax compliance certificates.</p> <p>Further, review of procurement documents provided for audit revealed that various</p>	<p><i>Initiating opening of ward offices for the elected honorable members of the County Assembly as provided by Kiambu County Assembly Service (Ward offices) Guidelines, 2017 was sourced through direct procurement pursuant to section 103 (2) (a) of The Public Procurement and Asset Disposal Act, 2015. Standard tender documents for request for quotation were issued to prospective service providers which are available for audit verification. The service providers entered into lease agreements with the Assembly which are available for review.</i></p> <p><i>Further, to ensure value for money, the Assembly through the department of Lands, Housing, Physical Planning, Municipal Administration and Urban Development of the County Government of Kiambu conducted valuation for the identified offices to</i></p>	Resolved.	

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	<p>bidders were awarded the contracts for rental of ward offices without the required documents which include tax compliance certificates, tax pin and ownership documents as per the criteria set in the quotation documents. This was contrary to Section 58(2) of the Public Procurement and Asset Disposal Act, 2015 which states that "the tender documents used by a procuring entity under Section 58(1) shall contain sufficient information to allow fairness, equitability, transparency, cost-effectiveness and competition among those who may wish to submit their applications.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p><i>ascertain the market value for the rent payable as well as identify the actual location of the said offices. The valuation report is available for audit verification.</i></p>		
4.8	<p>Idle Assets</p> <p>Review of the County Assembly operations during the year under review revealed that</p>	<p><i>The Assembly acquired a biometric system in 2017 while implementing a motion of the Assembly. The</i></p>	Partially resolved.	

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	<p>the Assembly procured a biometric system in 2017 at a cost of Kshs. 1,316,020, for use by the Members of the County Assembly when conducting various planned activities for their respective committees. However, an audit inspection carried out revealed that the system was not in use in the committee rooms. This was contrary to Regulation 139(2) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the Accounting Officer shall ensure that processes and procedures both electronic and manual are in place for the effective, efficient, economical and transparent use of the Government entity's assets.</p> <p>In the circumstances, value for money on the idle assets could not be verified and Management was in breach of the law.</p>	<p><i>system was put into use until date April 2018 when it was suspended for use in committee meetings.</i></p> <p><i>The biometric system is currently obsolete (see appendix ICT- 01) having been in existence for almost eight years and may not be economical to service it. The Assembly may have to provide a budget to revive it as almost all the terminal devices (save for two portables) are not serviceable and the software component expired.</i></p>		
<p>4.9</p>	<p>Irregular Procurement</p>			

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4.9.1	<p>Printing and Advertisement Services</p> <p>During the year under review, the County Assembly procured invoice, delivery and counter receipt vouchers (S13) booklets from a local supplier for Kshs. 414,200 who was not among the prequalified suppliers. In addition, the Assembly procured advertising services from a local media company for revenue and expenditure advertisement amounting to Kshs. 290,000. However, review of the payment voucher revealed that the Local Service Order was written in favor of a different service provider. This was contrary to Section 114(1) of the Public Finance Management (County Government) Regulations, 2015 which states that all purchases of goods, works and services from suppliers, including capital investments, shall comply with the provisions prescribed in the Public Procurement and Asset Disposal Act,</p>	<p><i>The Assembly has not procured any invoices, delivery and counter receipt vouchers (S13) booklets from a local supplier. The Assembly purchases Counter receipt vouchers from Government printers. The only similar payment of 414,200/- was paid to Merkim Enterprises for the supply and delivery of assorted office stationeries. The Assembly has not procured from suppliers who are not shortlisted with the County Assembly as prescribed.</i></p> <p><i>Further The Assembly procured advertising services from Mediamax Network Limited. The supplier raised an invoice as required. However, the payment voucher prepared for the same was erroneous indicating the payee as Nation Media Group. The same has since been corrected to read the correct recipient of the funds as Mediamax Network Limited.</i></p>	Resolved.	
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	<p>2015, and the Regulations made thereunder and shall have the prior approval of the Accounting Officer.</p> <p>In the circumstances, Management was in breach of the law.</p>			
4.9.2	<p>Office Furniture and Equipment</p> <p>Review of sampled payment vouchers for supply of orthopaedic seats, desks and cabinets revealed that the office furniture was procured through request for quotations where four (4) local purchase orders totalling to Kshs. 7,387,720 were awarded to four suppliers. However, the quotations were split for the supply of the listed office furniture to avoid open tender contrary to Section 54(1) of the Public Procurement and Asset Disposal Act, 2015 which states that no procuring entity may structure procurement as two or more procurements for the purpose</p>	<p><i>The approved annual procurement plan for the Financial Year 2022-2023 indicated that the County Assembly would use the request for quotations method (RFQ) to procure office furniture as a form of unbundling into practicable quantities and lots that are affordable and to maximize participation to enterprises owned by women, youth, persons with disabilities and other disadvantaged groups in adherence to regulation 154(1) Public Procurement and Asset Disposal Regulation, 2020 and directive of the National Treasury circular NT/PPD/1/3/26(24) dated 25th September 2013</i></p> <p><i>Further, pursuant to section 53(6) of the Public Procurement and Asset Disposal Act, 2015 on the</i></p>	Partially resolved.	

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	<p>of avoiding the use of a procurement procedure except where prescribed. Further, the distribution lists for the office furniture were not provided for audit.</p> <p>In addition, two local purchase orders dated 27 March, 2023 and 28 February, 2023 were issued to a local supplier for supply of 26 office tables at Kshs. 20,000 each and 26 orthopedic seats at Kshs. 39,960 each. However, invoices and delivery notes indicated 27 orthopedic seats and 27 office tables were supplied. No explanation was provided as to why there was one seat and desk supplied in excess of the local purchase order. This was contrary to Section 114(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that all purchases of goods, works and services from suppliers, including capital</p>	<p><i>requirement to reserve a minimum of thirty per cent of the budgetary allocations for enterprises owned by women, youth, persons with disabilities and other disadvantaged groups, the County Assembly reserved the purchase of office furniture to this category of suppliers so as to achieve this requirement.</i></p> <p><i>Kindly note that requisitions from the various departments for procurement of office furniture was done at different times hence it was not practically possible to consolidate all the purchases in one procurement process.</i></p> <p><i>The Lpo issued for supply and delivery of office desks and orthopedic chairs indicated 26 desks and 26 orthopedic seats, however a total of 27 desks and 27 orthopedic chairs were delivered. The extra one desk and one orthopedic chair emanated from a sample for each of the two items that were provided by the supplier and maintained by the Assembly.</i></p>		
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	<p>investments, shall comply with the provisions prescribed in the Public Procurement and Asset Disposal Act, 2015, and the Regulations made thereunder and shall have the prior approval of the Accounting Officer.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p><i>This was meant to ensure that the specification for the items required were met.</i></p>		
4.9.3	<p>Wastage of Public Funds on Office Rent for Members of County Assembly</p> <p>Review of ward documents provided for audit revealed that the County Assembly entered into a lease agreement with a local company on 1 February, 2023 for office space for Nominated Members of County Assembly (MCAs) in Kiambu town at a cost of Kshs. 3,014,237 per quarter. Audit inspection carried out in the month of</p>	<p><i>It is noted that only 11 out of 30 Offices were occupied by the time of the audit. The audit indicated that the offices in Bishop Raj are 30 which was erroneous. The offices at Bishop Raj are 27, since the nominated Members of County Assembly are 26 and one office is reserved for the Administrator. The audit further indicated that , there was no signage at the entrance of the building , the signage has since been displayed. The audit indicated that at the time of the audit at one MCA had occupied two offices and no</i></p>	Partially resolved.	

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	<p>September, 2023 at the rented premises revealed that only eleven (11) offices were occupied out of the thirty (30) available within the premises. The Assembly incurred a total amount of Kshs. 13,396,608 for rental expenses during the year under review while the offices remaining unoccupied. In addition, there was no signage at the entrance of the building to show which floors the Nominated MCAS were occupying for ease of service delivery. This was contrary to Regulation 139(2) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the Accounting Officer shall ensure that processes and procedures both electronic and manual are in place for the effective, efficient, economical, and transparent use of the Government entity's assets.</p>	<p><i>explanation was provided. It is noted that the two offices were labeled with the same name this was due to an error in labeling the offices since it was not possible for a Member to occupy two offices, considering that the offices are only 26 for each of the 26 nominated Members, the error in labelling the offices has since been corrected. It was further noted that at the time of the audit, the audit reveals that the offices occupied at Bishop Raj by staff of the MCAs were 11 , The roles of the Member of County Assembly being Oversight Legislation and representation as guided by Article 185 of the Constitution of Kenya and Section 8 of the CGA . The roles of the Members of the County Assembly are mostly field work based and hence most of them were not available in the office.</i></p>		
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	<p>It was further observed that one Member of the County Assembly had occupied two offices and no explanation was provided for this anomaly. In addition, it was noted that the Nominated MCAs have 3 partisan staff each, whose contracts commenced in the month of November, 2022. However, only eleven (11) staff out of the seventy-eight (78) were within the premises at the time of the verification and no records were maintained to show that the absentees reported to work despite incurring an amount of Kshs. 12,254,909 in salaries.</p> <p>In the circumstances, Management was in breach of the law and the value for money for the unoccupied offices could not be confirmed.</p>			
<p>4.9.4</p>	<p>Irregular Contract Variation of Office Partitioning</p>	<p><i>The quantity variation resulting to a cumulative increment of 22.03% of the original total contract sum considered by the contract implementation team</i></p>	<p>Partially resolved.</p>	

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	<p>Review of the procurement documents provided for audit revealed that the procurement for office partitioning was awarded to a local contractor at a contract price of Kshs. 3,799,240 on 3 April, 2023. However, the contract duration was not included in the contract. Further, a meeting held by the Contract Implementation Committee on 19 April, 2023 revealed that the local contractor requested for a contract variation by Kshs. 836,444 (22%) which was approved by the Committee resulting to a new contract price of Kshs. 4,633,714. However, the contract variation was done before lapse of one year contrary to Section</p>	<p><i>and approved emanated from additional works which arose during project implementation. This quantity variations of works was carried out within the contract period as required under Section 139 (4) (c) of the Public Procurement and Asset Disposal Act, 2015 which states, "the price or quantity variation is to be executed within the period of the contract". The contract agreement indicated that the contract period would be as agreed with the project manager. Moreover, the contract period was agreed upon during site handover and was captured in the minutes of the handover meeting. Further Section 139(3) of the Public Procurement and Asset Disposal Act, 2015 states "No contract price shall be varied upwards within twelve months</i></p>		
	<p>139(1) of the Public Procurement and Asset Disposal Act, 2015 which states that, an amendment or a variation to a contract</p>	<p><i>from the date of the signing of the contract". However, in the circumstances, the cumulative value resulting to an increment of 22.03% of the original</i></p>		
	<p>resulting from a procurement proceeding is effective only if no contract price shall be</p>	<p><i>total contract price did not emanate from price variation but rather through additional works which</i></p>		

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	<p>varied upwards within twelve months from the date of the signing of the contract.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p><i>satisfied the provisions of section 139 (4) (d) of The Public Procurement and Asset Disposal Act, 2015.</i></p>		
4.9.5	<p>Irregular Direct Procurement of Conference Facilities</p> <p>Review of procurement documents provided for audit revealed that the County Assembly procured services for provision of conference facilities directly from a local hotel for Kshs. 2,100,000 on 24 to 28 October, 2022 for the Members induction. This was despite the Assembly, having entered into framework contracting for provision of conference facilities. Further, it was noted that the contracted hotel was not prequalified or issued with framework contracts for the</p>	<p><i>It is true that the Assembly had entered into framework contracts for provision of conference facilities with several service providers. The requisition for the workshop in question indicated that it was to be conducted in Nakuru. However, none of these service providers/ hotels under framework contracts was based in Nakuru. It is upon this basis that alternative method of procurement was applied in-order to source for a hotel in Nakuru for the intended workshop. This procurement was sourced competitively through request for quotation, (RFQ/CAK/28/2022-2023) and awarded to M/s The Alps Hotel Nakuru Limited who was incorporated pursuant to section 71(4) (d)</i></p>	Partially resolved.	

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	<p>provision of conference facilities, and the Assembly provided only a quotation for the supplier indicating the quoted amounts for the services. No explanation or reasons were provided for audit review on the use of direct procurement for the conference facilities and the prior approval in writing by the Accounting Officer for use of the direct procurement method. This was contrary to Section 103(2) of the Public Procurement and Asset Disposal Act, 2015 which states that; a procuring entity may use direct procurement if the goods, works, or services are available only from a particular supplier or contractor, or a particular supplier or contractor has exclusive rights in respect of the goods, works or services, and no reasonable alternative or substitute exists.</p>	<p><i>of the Public Procurement and Asset Disposal Act, 2015. The documentation for the said procurement process is available for review.</i></p>		
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	In the circumstances, Management was in breach of the law.			
4.9.6	<p>Irregular Award of Guarding Services Contract</p> <p>During the year under review, the County Assembly incurred an amount of Kshs. 2,056,990 on contracted guarding services from a local security firm. Review of the procurement documents provided for audit revealed that the County used request for quotation to procure the services and the contract was awarded on 1 February, 2021. However, review of the evaluation committee minutes revealed that the preliminary evaluation for the registration of suppliers for the financial year 2022/2023 and 2023/2024 category no: CAK/06/2022-2024 revealed that the awarded local security firm did not meet the set criteria and was not among the prequalified list of suppliers. This</p>	<p><i>The County Assembly procured contracted guarding services in the financial year 2021-2022 through request for quotation number 905525-2021/2022 and awarded the contract to M/S Straight Security Services Limited in December 2021 who was in the list of registered service providers for security services shortlisted through an open competitive process reference CAK/06/2020-2022 that was for the period 2020-2022. Condition 8 in the contract signed on 4th February 2022 between the County Assembly and M/S Straight Security Services Limited provided that the contract was to run for one calendar year and renewable upon performance appraisal. In light of the above, the contract for M/S Straight Security Services Limited was entered into procedurally. Further there was no correlation between the on-going contract between the Assembly and M/s Straight Security Services Limited</i></p>	Resolved.	

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	<p>was contrary to Section 114(1) of the Public Finance Management (County Governments) Act, 2015 which states that all purchases of goods, works and services from suppliers, including capital investments, shall comply with the provisions prescribed in the Public Procurement and Disposals Act, 2015, and the Regulations made thereunder and shall have the prior approval of the Accounting Officer.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p><i>and the tender for registration of suppliers for the financial year 2022/2023 and 2023/2024.</i></p>		
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4.9.7	<p>Non-Compliance with Framework Contracting</p> <p>Review of procurement documents revealed that the County Assembly entered into framework agreements for the provision of conference facilities, air ticketing services, legal, renovation and landscaping and provision of photocopier repairs. However, review of the prequalified suppliers under the framework contracting revealed that the number of prequalified suppliers did not meet the required threshold of 7 suppliers per each framework contract. This was contrary to Regulation 114(1)(b) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity may enter into a framework agreement through open tender which shall specify the number of suppliers or</p>	<p><i>The County Assembly invited various suppliers and service providers in the financial year 2022/2023 to apply for registration of suppliers and framework agreements and framework contracts under different categories for supply and delivery/ provision of goods, works and services and Framework contract for provision of services for the financial years 2022-2024 through an open tender advertised on The Daily Nation on November 1, 2022.</i></p> <p><i>The following categories were under framework agreements & framework contracts with the following outcomes, which met the minimum number provided under framework agreement.</i></p>	Resolved.	
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<p>contractors which shall not be less than seven alternative vendors.</p> <p>In the circumstances, Management was in breach of the law.</p>	<i>S/ no</i>	<i>Tender no.</i>	<i>Description of service</i>	<i>No. of responsive bidders</i>		
	1	CAK/FC/5/2022-2024	Provision of conference facilities and accommodation services	16		
	2	CAK/22/2022-2024	Provision of air-ticketing services on framework agreement basis (IATA registered firms only)	10		
	3	CAK/FC/1/2022-2024	Provision of legal services	10		

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		<p><i>However, the following two categories were under registration of suppliers / contractors and not under framework contracting.</i></p> <ol style="list-style-type: none"> <i>1. CAK/09/2022-2024: Repair, maintenance and refurbishment works for the Assembly buildings</i> <i>2. CAK/12/2022-2024: Supply of ICT spare parts and maintenance of ICT equipment.</i> 		
4.9.8	<p>Irregular Proposed Office Renovation Work at Hospital Ward Offices to suit Area MCA Office</p> <p>The County Assembly Service Board (CAKSB) of Kiambu held a meeting on 12 January, 2023 to approve the request for renovation of Bahati Social Hall in Thika sub-county for use by the Member for hospital ward. Review of the procurement files provided for audit revealed that a local contractor was awarded the contract at a contract sum of Kshs. 1,195,500 under</p>	<p><i>The contractor contracted for the proposed office renovations, M/s Ammotech Limited was shortlisted in the registration of suppliers/ contractors for the FY2020-2022 list under category number CAK/11/2020-2022 for repair, maintenance and refurbishment works for the Assembly building. The quotation evaluation minutes and report of the contract implementation team, certificate of practical completion as well as the handover certificate are available for review.</i></p>	Resolved.	

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<p>quotation No: 1185811-3-2022/2023. However, the quotation evaluation minutes were not provided for audit and regret letters were not stamped received by the two unsuccessful bidders hence there was no evidence that the letters were sent. Further, the inspection and acceptance report dated 22 June, 2023 approved the works as per payment certificate No 1 of Kshs. 1,195,500. However, the completion certificate and hand over reports were not provided for audit. This was contrary to Section 114(1) of the Public Finance Management (County Government) Regulations, 2015, which states that all purchases of goods, works and services from suppliers, including capital investments, shall comply with the provisions prescribed in the Public Procurement and Asset Disposal Act, 2015, and the Regulations made thereunder and</p>			
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	shall have the prior approval of the Accounting Officer. In the circumstances, Management was in breach of the law.			
4.10	Legal Expenses			
4.10.1	<p>Nugatory Legal Expenses in Relation to County Assembly Staff</p> <p>The County Assembly paid an amount of Kshs. 2,558,895 to a local law firm for a case of County Assembly Staff verses the Kiambu County Assembly Service Board. The Court gave a judgement on the matter on 26 September, 2022 where the respondents were condemned to pay a cost of Kshs. 874,055. Further, an amount of Kshs. 844,295 was paid to a local law firm for another case of <i>County Assembly Staff Vs County Assembly of Kiambu Service Board</i>. The judgement was delivered on 16 December, 2022. It was further noted that Kshs. 840,545 was paid to</p>	<p><i>The cases were:</i></p> <p>a) <i>Judicial Review No. E012 of 2021</i></p> <p>b) <i>Judicial Review No. E014 of 2021</i></p> <p>c) <i>Judicial Review No. E017 of 2021</i></p> <p><i>These were Judicial Review matters by County Assembly Staff asking the Court to issue and order of certiorari to quash the decision of the County Assembly of Kiambu Service Board to permanently transfer their services to the County Government of Kiambu.</i></p> <p><i>On the issue of payments done, the judgements for the three matters condemned the County Assembly to pay costs. Hence the payments were court mandated and the Assembly Obligated.</i></p>	Partially resolved.	

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	<p>the law firm for a case of County Assembly Staff Vs County Assembly of Kiambu Service Board and the Court gave a Judgement on 11 February, 2022.</p> <p>Review of legal documents provided for audit revealed that the three Ex Parte applicants were staff of Kiambu County Assembly seconded to Kiambu County Executive whose services were no longer required by the Speaker. However, the staff had been removed from the Assembly payroll and had their salaries and other accrued benefits withheld without their consent. An order was issued by the Court compelling the Kiambu County Assembly to facilitate the respondent's dues with their previous roles, full salaries, seniority and responsibilities prior to their secondment. This was therefore contrary to the</p>	<p><i>On the issue of Staff removed from payroll and salaries and other benefits withheld, the issues have since been rectified as per the Hon. Court's guidance.</i></p> <p><i>Attached, kindly find the Judgements.</i></p>		
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	Constitution of Kenya, 2010 and the County Assembly Service Act, 2017 on matters employment.			
4.10.2	<p>Nugatory Legal Expenses in relation to Motor Vehicle Compensation</p> <p>Review of legal documents provided for audit revealed that a County Assembly vehicle was involved in an accident with another motor vehicle which was completely damaged and repaired at a cost of Kshs. 601,040 on 10 March, 2014. It was noted that, the County Assembly had paid premiums with a local insurance company for the County vehicle for the year 2014/2015 which were fully paid under policy No.100/070/1/003874/2014. The local insurance company failed to compensate the Complainant as the Assembly had their pending bill of Kshs. 55,000,000 at that</p>	<p><i>The matter essentially originates from an accident that occurred with an Assembly Vehicle KBY 062C and another vehicle KBX 847S on 10th March 2014. The aforementioned Assembly vehicle was there after repaired by the insurer at a cost of 601,040/-.</i></p> <p><i>Thereafter around the year 2017, The Assembly was in receipt of a demand letter demanding from the Assembly repair costs for the vehicle KBX 847S.</i></p> <p><i>Thereafter, a letter was written to UAP insurance (now Old Mutual) (The Insurer the Assembly had subscribed at the time) informing them of the demand.</i></p> <p><i>The firm of Wangai Nyuthe & Co. Advocates was then appointed to represent the Assembly on the matter by the insurer. However, vide a Notice of Motion dated 21st June 2018, the law firm sought to</i></p>	Partially resolved.	

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	<p>moment. The Assembly ended up paying a local law firm who was the complainant lawyer a cost of Kshs. 1,545,727 and the Assembly lawyer an amount Kshs.370,000.</p> <p>These payments were irregular as the Assembly should have compelled the contracted local insurance company to compensate the plaintiff since they had paid premiums for the specific County motor vehicle.</p> <p>In the circumstances, value for money was not realized from the legal costs incurred in relation to the staff and motor vehicle compensation.</p>	<p><i>withdraw instructions and cease acting for the Assembly.</i></p> <p><i>Upon enquiry, the firm confirmed that they had been instructed by UAP to cease acting on the matter.</i></p> <p><i>Upon enquiry from UAP Legal division, they expressed that the Assembly had pending bills with UAP and as such had a right of withdrawal of Insurance protection.</i></p> <p><i>The Assembly had no such pending bill with UAP insurance.</i></p> <p><i>Upon discovering the insurance company's default in fulfilling its contractual obligations to defend and compensate the Assembly, the Assembly proactively managed the lawsuit to minimize costs and damagesy. As the insurer was not a party to the case, the matter proceeded to its conclusion, resulting in necessary payments. These expenditures were incurred due to the court's judgment and may potentially be reclaimed by the Assembly through</i></p>		
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		<i>civil action. The Assembly is currently in the process of exploring different avenues of recovering these funds from the insurance company.</i>		
4.11	Irregularities in Project Implementation			
4.11.1	Incomplete Projects			
4.11.1.1	<p>Construction of Ngoliba Ward Offices</p> <p>During the year under review, a contract for construction of Ngoliba ward offices was awarded to a local contractor on 28 March, 2023 at a contract price of Kshs. 7,120,351 for a period between 12 May, 2023 to September, 2023 under tender.no 1187335-2022/2023. Review of the project file revealed that the contractor raised the first certificate of Kshs. 2,691,624 which remained outstanding as at 30 June, 2023. Audit inspection carried out in the month of October, 2023 revealed that the project was 37% complete, the contractor had abandoned</p>	<p><i>Pursuant to section 96(2) of The Public Procurement and Asset Disposal Act, 2015, the County Assembly competitively invited for submission of bids through an open tender for the Construction of Ngoliba Ward Offices referenced as tender number 1187335-2022/2023 through an advertisement on the public procurement Information portal and the County Assembly website.</i></p> <p><i>M/s Africa Resources Kenya Ltd was awarded the contract. The contractor raised the first interim payment certificate of Kshs.2, 691,624/- which remained outstanding as at 30 June 2023. By the close of the financial year 2022-2023, the</i></p>	Not resolved.	

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	the site and there was no signage for the project under construction.	<i>requisition had not been funded to settle the certificate. This pending bill was declared accordingly and budgeted for in the financial year 2023-2024. In order to enable the completion of the project, a requisition for funds in the financial year 2023-2024 to settle the payment certificate has been raised and is currently awaiting funding. Signage for the project is available on site.</i>		
4.11.1.2	Construction of Ngewa Ward Office The Assembly awarded a local contractor the contract for construction of Ngewa ward offices on 28 March, 2023 at a contract price of Kshs. 7,875,626 for a period of 16 weeks between 9 May to 18 August, 2023 under tender.no 1187295-2022/2023. However, the acceptance letter by the winning bidder and the contract agreement were not provided for audit. Further, review of the project file revealed that the contractor had raised the first certificate of Kshs. 1,742,150 which	<i>Pursuant to section 96(2) of the Public Procurement and Asset Disposal Act, 2015, the County Assembly competitively invited for submission of bids through an open tender for the Construction of Ngewa Ward Offices referenced as tender number 1187295-2022/2023 through an advertisement on the Public Procurement Information Portal and the County Assembly website. M/s Marlin Enterprises Ltd was awarded the contract. The contractor raised the first interim payment certificate of Kshs. 1,742,150 which remained outstanding as at 30 June 2023. By the</i>	Partially resolved.	

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	<p>remained outstanding as at 30 June, 2023.</p> <p>Audit inspection carried out in the month of September, 2023 revealed that the project was 22% complete, the contract period had lapsed, and the contractor had abandoned the site. Further, site meetings minutes to confirm regular assessment of the project were not provided for audit.</p> <p>In the circumstances, the value for money on the expenditure on the incomplete projects could not be confirmed.</p>	<p><i>close of the financial year 2022-2023, the requisition had not been funded to settle the certificate. This pending bill was declared accordingly and budgeted for in the financial year 2023-2024. In order to enable the completion of the project, a requisition for funds in the financial year 2023-2024 to settle the payment certificate has been raised and is currently awaiting funding. Further acceptance letter by the winning bidder, contract agreement as well as contract implementation team report are available for review.</i></p>		
4.11.2	Stalled Projects			
4.11.2.1	<p>Construction of Assembly Archives and Member Welfare Facility</p> <p>The County Assembly entered into a contract with a local contractor for construction of County Assembly Archives and Members' welfare facility on 28 May, 2021 under tender no 858604-2020/2021. The</p>	<p><i>The County Assembly awarded the contract to construct the County Assembly Archives and Member's Welfare Facility under Tender Number 858604-2020/2021. At the time of award, there was adequate budget and the procurement was planned as required by section 53(2) of the Public Procurement and Asset Disposal Act, 2015.</i></p>	Partially resolved.	

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	contractors raised the first certificate of Kshs. 9,661,240 during the financial year 2021/2022 which remained outstanding as at 30 June, 2023. Review of the project implementation status report revealed that the project was 25% complete. Further, audit inspection carried out on 28 September, 2023 revealed that the contractor had abandoned the site and the building had stalled.	<i>Upon the receiving the first interim payment certificate of Kshs. 9,661,240.00, a requisition for the funds from the County Executive was prompted in order to honor the contractual obligation. By the close of the financial year 2022-2023, the requisition had not been funded to settle the certificate. This pending bill was declared accordingly and budgeted for in the financial year 2023-2024. In order to enable the completion of the project, a requisition for funds in the financial year 2023-2024 to settle the payment certificate has been raised and awaiting funding.</i>		
4.11.2.2	Construction of Ward Offices at Karai Ward and Bibirioni Ward The contracts for construction of ward offices at Karai and Bibirioni wards were awarded to a local contractor on 10 February, 2020 at a contract price of Kshs. 3,965,016 each for a period of 14 weeks starting 20 March, 2020. The contractor raised the first	<i>A meeting held on the 29th August 2023 by the Contract Implementation Team recommended that the contracts awarded to Stable Fix Construction Enterprises Limited for construction and Bibirioni Ward office and Karai Ward office be terminated pursuant to section 151(2a) & (g) of the Public Procurement and Asset Disposal Act, 2015 and 141(4) of the Public Procurement and Asset</i>	Not resolved.	

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	<p>certificates of Kshs. 2,840,106 each in the financial year 2020/2021 which were paid. Review of the project implementation status report revealed that the Karai and Bibirioni ward offices projects were 85% complete. However, audit inspection carried out in September, 2023 revealed that the contractor was not on site and the construction of both ward offices had stalled. It was also noted that the projects had been vandalized and works done had deteriorated due to abandonment of the projects.</p> <p>In the circumstances, the value for money on the expenditure of Kshs. 12,501,346 on the stalled projects could not be confirmed.</p>	<p><i>Disposal Regulations, 2020 having established that the contract was frustrated on the following grounds:</i></p> <ul style="list-style-type: none"> ● <i>The contractor failed to execute their obligations to complete the construction works despite the full settlement of the 1st payment certificate amounting to a total of Kshs. 2,840,106.00;</i> ● <i>The contractor abandoned the construction site at Bibirioni Ward and Karai ward without written notice and refused to resume the construction works despite several demand letters by the Assembly</i> ● <i>The contractor failed/refused to submit an updated works program to the Project Manager despite several demand letter.</i> ● <i>The two projects have since been terminated following approval by the County Assembly service Board.</i> 		
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		<ul style="list-style-type: none"> <i>The Assembly has issued a legal demand notice to the contractor for damages incurred by the Assembly failure to which the Assembly will sue the contractor for damages.</i> 		
5.0 REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
Basis of Conclusion				
5.1	<p>Poor Management of Stores and Store Records</p> <p>Audit inspection of the stores carried out in the month of September, 2023 revealed that the store was congested and not arranged and therefore not easy to trace items within, which was contrary to Section 160(1) and (2) of the Public Procurement and Asset Disposal Act, 2015. Further, there were no store bin cards to show the balances of store items and a spot check to confirm the balance was not possible. In addition, it was</p>	<ul style="list-style-type: none"> <i>The County Assembly had conducted a disposal process and made relevant recommendations for the obsolete inventory in the stores which has since been disposed and decongested the stores.</i> <i>The County Assembly uses both counter receipt voucher and counter requisition and issue voucher (S11) for receipt and issuance of goods respectively.</i> <i>The Assembly uses customized store bin cards to show the balances of store items which are available for review.</i> 	Not resolved.	

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	<p>not possible to verify the receipt and issue for goods sampled for store verification amounting to Kshs. 6,910,104.</p> <p>Furthermore, there were notable obsolete stock despite the Disposal Committee recommending disposal of the items.</p> <p>Further, review of motor vehicle documents provided for audit revealed that the County Assembly had eight (8) motor vehicles. However, the log books for six (6) motor vehicles were not provided for audit. Further, two motor vehicles were grounded, however corresponding inspection reports to ascertain whether it was economical to repair the motor vehicles or recommend for bonding were not provided for audit.</p> <p>In the circumstances, it was not possible to confirm whether there were effective internal</p>	<ul style="list-style-type: none">• <i>Mechanical inspection for the grounded motor-vehicles are available for review.</i>		
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	controls in relation to motor vehicles and stores management.			
5.2	<p>Failure of Meet Committee Meeting Threshold and Failure to Declare Conflict of Interest</p> <p>During the year under review, the Audit Committee held one meeting on 22 July, 2022 to discuss prior year last quarter report as opposed to the minimum four quarterly meetings as per the gazette notice. It was further noted that the position of chairperson of the Audit Committee became vacant due to natural attrition, however the committee did not appoint an acting chairperson to the Audit Committee and the Assembly had not appointed a chairperson as at the time of audit. Further, it was noted that one member of the Audit Committee appointed on 9 November, 2020 for a period 3 years was a spouse of the head of ICT. However, the</p>	<p><i>The Audit Committee appointed an acting Chairperson to precede over its meetings when the position of chairperson of the Audit Committee became vacant.</i></p> <p><i>The term of the then Audit Committee lapsed in November 2023. The County Assembly of Kiambu Service Board has since appointed a new Audit Committee.</i></p>	Resolved.	

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	<p>Audit Committee Member did not declare conflict of interest as required by the gazette notice.</p> <p>In the circumstances, it was not possible to confirm whether the audit committee was effective during the year under review.</p>			
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Clerk of the County Assembly

Date 27/11/2024

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16. Annexes

Annex 1 – Analysis of other Pending Payables

No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
					a	b	c	d=a+b-c
	Construction of Buildings							
1.	African resources Limited	19-06-2023	Proposed construction of Ngoliba Ward office	2,691,624.00	2,691,624.00	0	0	2,691,624.00
2.	Ammotech Limited	20-09-2022	Proposed renovation works at County Assembly Chambers	670,000.00	670,000.00	0	0	670,000.00
3.	Ammotech Limited	21-03-2023	Proposed renovation works at Mugumo Ini(Hospital) Mca office	1,195,500.00	1,195,500.00	0	0	1,195,500.00
4.	Dalmustin Ventures Limited	08-08-2023	Proposed construction of Ndeiya Ward	2,508,762.00	0	2,508,762.00	0	2,508,762.00
5.	Festa Works Ltd	16-03-2023	Proposed renovation works at County Assembly of Kiambu	518,300.00	518,300.00	0	0	518,300.00
6.	Frema general contractors Ltd	31-07-2023	Proposed construction of Kalimoni Ward	3,444,267.00	0	3,444,267.00	0	3,444,267.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
7.	Marlin Enterprises Ltd	13-06-2023	Proposed construction of Ngewa ward office	1,742,150.00	1,742,150.00	0	0	1,742,150.00
8.	Renda services Ltd	03-04-2023	Proposed partitioning works at Bishop Ranji for specially elected Mcas	6,674,631.90	6,674,631.90	0	0	4,633,714.00
9.	Six Eighty Limited	02-04-2024	Proposed Mechanical works and Renovations	3,498,574.00	0	3,498,574.00	0	3,498,574.00
10.	Umoa Builders Limited	1/9/2021	Construction of County Assembly Archives members welfare	9,661,240.00	9,661,240.00	0	0	9,661,240.00
	Sub-Total			32,605,048.90	23,153,445.90	9,451,603.00	0	30,564,131.00
	Supply Of Goods							
11.	Apexio Company	2022-2023	Supply and delivery of metallic cabinets	480,480.00	480,480.00	0	0	480,480.00
12.	Beroy Enterprises Limited	1/21/2022	Supply of branded diaries and notebooks	748,000.00	748,000.00	0	748,000.00	0
13.	Black Willow Enterprises	14-06-2023	Supply for drinking bottle water	489,000.00	489,000.00	0	0	489,000.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
14.	Bostra Limited	4/20/2021	Supply of Mobile phones and laptops	1,213,360.00	1,213,360.00	0	0	1,213,360.00
15.	Brimad Agencies	5/31/2021	Supply and delivery of assorted office furniture	228,900.00	228,900.00	0	0	228,900.00
16.	Cladenja Enterprises	2022-2023	Supply of National flags and County table flags	1,303,760.00	1,303,760.00	0	1,303,760.00	0
17.	Dreamcast solutions limited	2022-2023	Supply of Samsung tablets	2,351,600.00	2,351,600.00	0	0	2,351,600.00
18.	Elegant Real Estates Limited	2022-2023	Supply and delivery of medium duty printer and anti-software	437,100.00	437,100.00	0	437,100.00	0
19.	Gracious Corner	11/04/2024	Supply of bottled drinking water	936,000.00	0	936,000.00	0	936,000.00
20.	Kamiti Prison Industry	18-05-2021	Supply of furniture	734,000.00	734,000.00	0	734,000.00	0
21.	Kamiti Prison Industry	6/13/2018	Supply of furniture	4,400,000.00	4,400,000.00	0	0	0
22.	Kamiti Prison Industry	2022-2023	Supply of executive chairs and Banquet chairs	1,600,000.00	1,600,000.00	0	0	1,600,000.00
23.	Lodajots Enterprises Ltd	23-03-2020	Supply and delivery of tyres	122,500.00	122,500.00	0	0	122,500.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
24.	Marzla General Supplies	21/06/2023	Supply and delivery of orthopaedic chairs	1,344,000.00	1,344,000.00	0	0	1,344,000.00
25.	Moadre enterprises Ltd	2022-2023	Supply of orthopaedic seats and office tables	1,618,920.00	1,618,920.00	0	0	1,618,920.00
26.	Rahabwise Enterprises Limited	16-06-2023	Supply and delivery of assorted stationery	1,715,200.00	1,715,200.00	0	0	1,715,200.00
27.	Rene Industries Limited	2022-2023	Supply of pieces convertible laptops	1,400,000.00	1,400,000.00	0	0	1,400,000.00
28.	Sanaki Enterprises	23-02-2023	Supply and delivery of Assorted cleaning materials	877,302.00	877,302.00	0	0	877,302.00
29.	Style Anatomy Limited	26-05-2021	Supply and delivery of Microsoft licences	1,197,000.00	1,197,000.00	0	0	1,197,000.00
30.	Vinpet enterprises	3/6/2022	Supply of cleaning materials	362,200.00	362,200.00	0	362,200.00	0
	Sub-Total			23,559,322.00	22,623,322.00	936,000.00	3,585,060.00	15,574,262.00
	Supply Of Services							
31.	Africa Bliss Travel Limited	1/22/2021	Airticket services	35,500.00	35,500.00	0	0	35,500.00
32.	Africa Bliss Travel Limited	7/29/2021	Airticket services	30,500.00	30,500.00	0	0	30,500.00
33.	African merchant assurance co. ltd	2022-2023	Annual insurance cover	34,695.00	34,695.00	0	0	34,695.00

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34.	Airlite Travel Limited	27-03-2023	Airticket services	24,000.00	24,000.00	0	0	24,000.00
35.	Arafa Nalla Africa	August 2023	Cleaning services	250,000.00	0	250,000.00	0	250,000.00
36.	Arafa Nalla Africa	June 2024	Cleaning services	250,000.00	0	250,000.00	0	250,000.00
37.	Britam General insurance company limited	27-03-2022	Travel insurance	8,740.00	8,740.00	0	0	8,740.00
38.	Britam General Insurance Company Limited	5/4/2022	Annual insurance cover	81,781.00	81,781.00	0	0	81,781.00
39.	Britam Insurance Company Limited	21-05-2023	Travel Insurance	83,904.00	83,904.00	0	83,904.00	0
40.	Buraha Zenoni Limited		Conference facilities	115,500.00	0	115,500.00	0	115,500.00
41.	Burch Resort	19-01-2023	Conference facilities	178,500.00	178,500.00	0	0	178,500.00
42.	CIC GROUP	6/4/2021	Payment of Insurance	12,504.00	12,504.00	0	0	12,504.00
43.	Citizen marketing	19/05/2023	Advertising services	121,800.00	121,800.00	0	0	121,800.00
44.	Citizen marketing	31/03/2023	Advertising services	81,200.00	81,200.00	0	0	81,200.00
45.	Citizen marketing	17/03/2023	Advertising services	121,800.00	121,800.00	0	0	121,800.00

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46.	Citizen marketing	30/05/2024	Advertising services	121,800.00	0	121,800.00	0	121,800.00
47.	Citizen marketing	19/05/2023	Advertising services	121,800.00	0	121,800.00	0	121,800.00
48.	Citizen marketing	30/03/2023	Advertising services	81,200.00	0	81,200.00	0	81,200.00
49.	Cordial pharmcare Limited	31-01-2022	Cleaning services	207,000.00	207,000.00	0	207,000.00	0
50.	CFAO Motors Kenya Limited		Motor vehicle maintenance	420,453.98	0	420,453.98	0	420,453.98
51.	EAC directory	21-06-2023	Hosting of website services	258,000.00	258,000.00	0	258,000.00	0
52.	Eastern and southern african management institute	7/5/2021	Training fees	830,830.00	830,830.00	0	0	830,830.00
53.	Eastern and southern african management institute	7/6/2021	Training fees	1,239,683.00	1,239,683.00	0	0	1,239,683.00
54.	Eastern and southern african management institute	23-09-2021	Training fees	1,239,750.00	1,239,750.00	0	0	1,239,750.00
55.	Eastern and southern african management institute	8/8/2021	Training fees	2,074,000.00	2,074,000.00	0	0	2,074,000.00

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No.	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
56.	Eastern and southern african management institute	12/2/2023	Training fees	664,422.48	664,422.48	0	664,422.48	0
57.	Eastern and southern african management institute	21/05/2023	Training fees	573,621.30	573,621.30	0	0	573,621.30
58.	Eastern and southern african management institute	10/5/2023	Training fees	575,412.60	575,412.60	0	0	575,412.60
59.	Eastern and southern african management institute	10/5/2023	Training fees	1,074,679.32	1,074,679.32	0	0	1,074,679.32
60.	Eastern and southern african management institute	15/01/2023	Training fees	4,724,782.00	0	4,724,782.00	0	4,724,782.00
61.	Eastern and southern african management institute	04/06/2023	Training fees	498,991.68	0	498,991.68	0	498,991.68
62.	Eastern and southern african management institute	20/11/2023	Training fees	1,828,058.40	0	1,828,058.40	0	1,828,058.40
63.	Eastern and southern african management institute	04/12/2023	Training fees	1,233,591.66	0	1,233,591.66	0	1,233,591.66

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
64.	Eastern and southern african management institute	04/12/2023	Training fees	1,609,032.60	0	1,609,032.60	0	1,609,032.60
65.	Eastern and southern african management institute	04/12/2023	Training fees	2,068,756.20	0	2,068,756.20	0	2,068,756.20
66.	Eastern and southern african management institute	04/12/2023	Training fees	1,340,860.50	0	1,340,860.50	0	1,340,860.50
67.	Eastern and southern african management institute	20/11/2023	Training fees	1,599,551.10	0	1,599,551.10	0	1,599,551.10
68.	Eastern and southern african management institute	16/10/2023	Training fees	1,567,341.30	0	1,567,341.30	0	1,567,341.30
69.	Eastern and southern african management institute	12/02/2024	Training fees	1,787,067.52	0	1,787,067.52	0	1,787,067.52
70.	Eastern and southern african management institute	12/02/2024	Training fees	1,369,146.50	0	1,369,146.50	0	1,369,146.50
71.	Eastern and southern african management institute	12/02/2024	Training fees	1,787,067.52	0	1,787,067.52	0	1,787,067.52

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No.	Supplier of Goods or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
72.	Eastern and southern african management institute	30/09/2021	Training fees	972,000.00	0	972,000.00	0	972,000.00
73.	Eastern and southern african management institute	30/09/2021	Training fees	1,102,000.00	0	1,102,000.00	0	1,102,000.00
74.	Eastern and southern african management institute	12/02/2023	Training fees	673,704.00	0	673,704.00	0	673,704.00
75.	Eastern and southern african management institute	12/02/2023	Training fees	673,704.00	0	673,704.00	0	673,704.00
76.	Eastern and southern african management institute	21/11/2023	Training fees	457,341.30	0	457,341.30	0	457,341.30
77.	Eastern and southern african management institute	26/06/2023	Training fees	807,316.68	0	807,316.68	0	807,316.68
78.	Eastern and southern african management institute	21/05/2023	Training fees	1,653,141.60	0	1,653,141.60	0	1,653,141.60
79.	Eastern and southern african management institute	04/12/2023	Training fees	766,500.00	0	766,500.00	0	766,500.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
80.	Eastern and southern african management institute	21/05/2023	Training fees	577,463.04	0	577,463.04	0	577,463.04
81.	Eastern and southern african management institute	21/05/2023	Training fees	578,599.56	0	578,599.56	0	578,599.56
82.	Edwin Kimani & Company Advocates		Legal fees	2,683,466.00	0	2,683,466.00	0	2,683,466.00
83.	Elysian Hotel	11/4/2023	Conference facilities	490,000.00	490,000.00	0	0	490,000.00
84.	Elysian Resort	13/02/2023	Conference facilities	561,450.00	561,450.00	0	0	561,450.00
85.	Elysian Resort	6/2/2023	Conference facilities	1,307,000.00	1,307,000.00	0	0	1,307,000.00
86.	Elysian Resort	23/02/2023	Conference facilities	126,000.00	126,000.00	0	0	126,000.00
87.	First Fit Care Limited	13/01/2023	Motor vehicle maintenance	105,560.00	105,560.00	0	0	105,560.00
88.	Good Hope Travel and Tours	18/03/2023	Air tickets services	39,195.00	39,195.00	0	0	39,195.00
89.	Good Hope Travel and Tours		Air tickets services	49,100.00	0	49,100.00	0	49,100.00
90.	Hike n Pic Tours and safaris Limited	13/02/2023	Transport services	25,520.00	25,520.00	0	0	25,520.00
91.	Hike n Pic Tours and safaris Limited	9/1/2023	Transport services	23,200.00	23,200.00	0	0	23,200.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
92.	Hike n Pic Tours and safaris Limited	7/2/2023	Transport services	48,360.00	48,360.00	0	0	48,360.00
93.	Hike n Pic Tours and safaris Limited	21/03/2023	Transport services	97,440.00	97,440.00	0	0	97,440.00
94.	Hike n Pic Tours and safaris Limited	22/03/2023	Transport services	67,280.00	67,280.00	0	0	67,280.00
95.	Hike n Pic Tours and safaris Limited		Transport services	24,360.00	0	24,360.00	0	24,360.00
96.	Hike n Pic Tours and safaris Limited	29/05/2023	Transport services	129,920.00	0	129,920.00	0	129,920.00
97.	Hike n Pic Tours and safaris Limited	27/03/2023	Transport services	84,680.00	0	84,680.00	0	84,680.00
98.	Hike n Pic Tours and safaris Limited	22/03/2023	Transport services	104,400.00	0	104,400.00	0	104,400.00
99.	Hike n Pic Tours and safaris Limited	04/03/2024	Transport services	23,200.00	0	23,200.00	0	23,200.00
100.	Hike n Pic Tours and safaris Limited	01/03/2024	Transport services	32,480.00	0	32,480.00	0	32,480.00
101.	Hotel La Mada	10/5/2023	Conference facilities	132,000.00	132,000.00	0	0	132,000.00
102.	Hotel La Mada	28/04/2022	Conference facilities	1,829,500.00	1,829,500.00	0	0	1,829,500.00
103.	Hotel La Mada	10/5/2022	Conference facilities	2,695,000.00	1,962,000.00	733,000.00	0	2,695,000.00
104.	Hotel La Mada	2/12/2021	Conference facilities	1,085,000.00	1,085,000.00	0	0	1,085,000.00

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105.	Hotel La Mada	5/10/2022	Conference facilities	378,000.00	378,000.00	0	0	378,000.00
106.	Hotel La Mada	27/04/2023	Conference facilities	238,000.00	238,000.00	0	0	238,000.00
107.	Hotel La Mada	5/5/2023	Conference facilities	294,000.00	294,000.00	0	0	294,000.00
108.	Hotel La Mada	17/04/2023	Conference facilities	133,000.00	133,000.00	0	0	133,000.00
109.	Hotel La Mada	4/9/2021	Conference facilities	420,000.00	420,000.00	0	0	420,000.00
110.	Hotel La Mada	15/03/2022	Conference facilities	147,000.00	0	147,000.00	0	147,000.00
111.	Hotel La Mada		Conference facilities	2,695,000.00	0	2,695,000.00	0	2,695,000.00
112.	Hotel La Mada		Conference facilities	18,750.00	0	18,750.00	0	18,750.00
113.	Hotel La Mada		Conference facilities	64,500.00	0	64,500.00	0	64,500.00
114.	Hotel La Mada		Conference facilities	50,400.00	0	50,400.00	0	50,400.00
115.	Hotel La Mada		Conference facilities	88,500.00	0	88,500.00	0	88,500.00
116.	Hotel La Mada		Conference facilities	88,500.00	0	88,500.00	0	88,500.00
117.	Hotel La Mada		Conference facilities	125,850.00	0	125,850.00	0	125,850.00
118.	Hotel La Mada		Conference facilities	49,000.00	0	49,000.00	0	49,000.00
119.	Hotel La Mada		Conference facilities	116,500.00	0	116,500.00	0	116,500.00

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120.	Hotel La Mada		Conference facilities	28,000.00		28,000.00		28,000.00
121.	Hotel Water back Ltd	3/1/2023	Conference facilities	689,040.00	689,040.00	0	0	689,040.00
122.	Hotel Water back Ltd	11/1/2023	Conference facilities	1,312,500.00	1,312,500.00	0	0	1,312,500.00
123.	Hotel Water back Ltd	26/01/2023	Conference facilities	896,000.00	896,000.00	0	0	896,000.00
124.	Hotel Hylise	30/01/2024	Conference facilities	448,000.00		448,000.00		448,000.00
125.	Hotel Hylise		Conference facilities	385,000.00		385,000.00		385,000.00
126.	Hotel Hylise		Conference facilities	210,000.00		210,000.00		210,000.00
127.	Hotel Hylise		Conference facilities	210,000.00		210,000.00		210,000.00
128.	ICPAK	2022-2023	Training fees	925,000.00	925,000.00	0	925,000.00	0
129.	Institute of Human Resource Management	5/5/2022	Training fees	127,600.00	127,600.00	0	0	127,600.00
130.	Institute of internal Auditors	5/11/2018	Training fees	261,000.00	261,000.00	0	0	261,000.00
131.	Kenya Institute of Highways and Building	3/4/2023	Training fees	71,196.00	71,196.00	0	0	71,196.00

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132.	Kenya Institute of Supplies Management	2022-2023	Training fees	296,960.00	296,960.00	0	0	296,960.00
133.	Kenya School of Government	1/5/2023	Training fees	78,880.00	78,880.00	0	0	78,880.00
134.	Kenya School of Government	2022-2023	Training fees	245,050.00	245,050.00	0	0	245,050.00
135.	Kenya School of Government	6/2/2023	Training fees	222,140.00	222,140.00	0	0	222,140.00
136.	Kenya School of revenue Administration	17/02/2021	Training fees	451,680.00	451,680.00	0	0	451,680.00
137.	Kangethe Waitere & Co. Advocates		Legal fees	920,000.00	0	920,000.00	0	920,000.00
138.	Kangethe Waitere & Co. Advocates		Legal fees	920,000.00	0	920,000.00	0	920,000.00
139.	Kangethe Waitere & Co. Advocates		Legal fees	862,000.00	0	862,000.00	0	862,000.00
140.	Kibatia & company Advocates LLP		Legal fees	828,799.00	0	828,799.00	0	828,799.00
141.	Kibatia & company Advocates LLP		Legal fees	716,000.00	0	716,000.00	0	716,000.00
142.	Kibatia & company Advocates LLP		Legal fees	3,170,750.00	0	3,170,750.00	0	3,170,750.00
143.	Kibatia & company Advocates LLP	14/02/2024	Legal fees	1,175,000.00	0	1,175,000.00	0	1,175,000.00

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144.	Kibatia & company Advocates LLP		Legal fees	1,160,000.00	0	1,160,000.00	0	1,160,000.00
145.	Kibet Sang & partners	02/05/2023	Legal fees	749,200.00	0	749,200.00	0	749,200.00
146.	Kimani Kiarie & Associates		Legal fees	1,600,000.00	0	1,600,000.00	0	1,600,000.00
147.	Kittony Maina Karanja & Company Advocates		Legal fees	268,415.00	0	268,415.00	0	268,415.00
148.	Lake Naivasha Crescent		Conference facilities	157,500.00	0	157,500.00	0	157,500.00
149.	Lake Naivasha Crescent		Conference facilities	640,500.00	0	640,500.00	0	640,500.00
150.	Lake Naivasha Crescent		Conference facilities	1,018,500.00	0	1,018,500.00	0	1,018,500.00
151.	Lake Naivasha Crescent		Conference facilities	1,116,500.00	0	1,116,500.00	0	1,116,500.00
152.	Lake Naivasha Crescent		Conference facilities	1,141,000.00	0	1,141,000.00	0	1,141,000.00
153.	Lake Naivasha Crescent	28/01/2024	Conference facilities	199,500.00	0	199,500.00	0	199,500.00
154.	Lake Naivasha Crescent		Conference facilities	199,500.00	0	199,500.00	0	199,500.00
155.	Limedey ventures ltd	2022-2023	Maintenance of equipment	2,967,689.00	2,967,689.00	0	2,967,689.00	0
156.	Liquid Intelligent technologies	01/01/2024	Backup Internet link	88,844.00	0	88,844.00	0	88,844.00
157.	Lymack suites	24/03/2022	Conference facilities	1,946,000.00	1,946,000.00	0	0	1,946,000.00

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158.	Lymack suites	10/12/2021	Conference facilities	350,000.00	350,000.00	0	0	350,000.00
159.	Lymack Suites	28/07/21	Conference facilities	35,000.00	35,000.00	0	35,000.00	0
160.	Lynkas tours and travel	20/06/2021	Airticket services	395,720.00	395,720.00	0	0	395,720.00
161.	Lynkas tours and travel	29/09/2022	Airticket services	33,150.00	33,150.00	0	0	33,150.00
162.	Masada Hotel	10/11/2017	Conference facilities	756,000.00	756,000.00	0	0	756,000.00
163.	Mashel travel & tours		Transport services	29,620.00	0	29,620.00	0	29,620.00
164.	Mediamax Network Limited	24/02/2022	Advertising services	126,440.00	126,440.00	0	0	126,440.00
165.	Mediamax Network Limited	02/07/2023	Advertising services	290,000.00	0	290,000.00	0	290,000.00
166.	Mediamax Network Limited	23/05/2024	Advertising services	290,000.00	0	290,000.00	0	290,000.00
167.	Mediamax Network Limited	31/05/2024	Advertising services	290,000.00	0	290,000.00	0	290,000.00
168.	Mombasa Continental resort	09/04/2024	Conference facilities	270,000.00	0	270,000.00	0	270,000.00
169.	Mzima Africa travel limited	28/03/2023	Air-ticket services	43,200.00	43,200.00	0	0	43,200.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
170.	Mzima Africa Travel Limited	30/05/2023	Air-ticket services	182,369.00	182,369.00	0	0	182,369.00
171.	Mzima Africa Travel Limited	13/04/2023	Transport services	21,180.00	21,180.00	0	0	21,180.00
172.	Mzima Africa Travel Limited	24/04/2023	Transport services	24,152.00	24,152.00	0	0	24,152.00
173.	Mzima Africa Travel Limited	28/04/2023	Transport services	24,152.00	24,152.00	0	0	24,152.00
174.	Mzima Africa Travel Limited	2/5/2023	Transport services	22,389.00	22,389.00	0	0	22,389.00
175.	Nation media group plc	22/06/2023	Advertising services	142,680.00	142,680.00	0	0	142,680.00
176.	Nation media group plc	30/05/2024	Advertising services	172,840.00	0	172,840.00	0	172,840.00
177.	Njendum solutions	31-05-2023	Projectors, sign language interpreters	435,500.00	435,500.00	0	0	435,500.00
178.	Prideinn Azure	8/11/2022	Conference facilities	212,800.00	212,800.00		212,800.00	0
179.	Prideinn Azure		Conference facilities	380,900.00	0	380,900.00	0	380,900.00
180.	Rentoline Limited	7/3/2022	Sanitary services	4,000.00	4,000.00	0	0	4,000.00
181.	Rentoline Limited	11/06/2024	Sanitary services	4,000.00	0	4,000.00	0	4,000.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
182.	Shamaline Consulting Limited	2022-2023	Consultancy services	1,150,000.00	1,150,000.00	0	0	1,150,000.00
183.	Shamaline Consulting Limited	2022-2023	Consultancy services	3,000,500.00	3,000,500.00	0	1,800,300.00	1,200,200.00
184.	Soil holdings ltd	January to March 2022	Rent charges	2,009,491.20	2,009,491.20	0	0	2,009,491.20
185.	Soil holdings ltd	April to June 2022	Rent charges	2,009,491.20	2,009,491.20	0	2,009,491.20	0
186.	Soil holdings ltd	October to December 2022	Rent charges	2,009,491.20	2,009,491.20	0	2,009,491.20	0
187.	Soil holdings ltd	January to March 2023	Rent charges	2,344,406.00	2,344,406.00	0	2,344,406.00	0
188.	Soil holdings ltd	April to June 2023	Rent charges	3,014,236.80	3,014,236.80	0	0	3,014,236.80
189.	Soil holdings ltd	April to June 2023	Rent charges	3,014,236.80	0	3,014,236.80	0	3,014,236.80
190.	Soil holdings ltd		Rent charges	3,014,236.80	0	3,014,236.80	0	3,014,236.80
191.	SOCATT	03/07/2023	Subscription fees	750,000.00	0	750,000.00	0	750,000.00
192.	SOCATT	24/07/2023	Subscription fees	44,000.00	0	44,000.00	0	44,000.00
193.	Sports Kenya Kasarani	23/03/2023	Conference facilities	283,500.00	283,500.00	0	0	283,500.00

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194.	Straight security services	June-23	Guarding Services	187,000.00	187,000.00	0	0	187,000.00
195.	Straight security services	May-23	Guarding Services	186,998.00	186,998.00	0	0	186,998.00
196.	Straight security services	April-22	Guarding Services	186,998.00	186,998.00	0	0	186,998.00
197.	Straight security services	6/20/2021	Guarding Services	187,000.00	187,000.00	0	187,000.00	0
198.	Telkom	June 2023	Telephone services	62,803.80	62,803.80		62,803.80	0
199.	Telkom	06/06/2023	Telephone services	320,803.80	0	320,803.80	0	320,803.80
200.	The Standard group plc	19/05/2023	Advertising services	133,400.00	133,400.00	0	0	133,400.00
201.	The Standard group plc	22/06/2023	Advertising services	133,400.00	133,400.00	0	0	133,400.00
202.	The Standard group plc	1/2/2021	Advertising services	67,260.00	67,260.00	0	0	67,260.00
203.	The Standard group plc	31/05/2024	Advertising services	134,560.00	0	134,560.00	0	134,560.00
204.	The Standard group plc	22/05/2024	Advertising services	133,400.00	0	133,400.00	0	133,400.00
205.	The Standard group plc	09/05/2024	Advertising services	133,400.00	0	133,400.00	0	133,400.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
206.	The star publications limited	8/3/2023	Advertising services	314,653.25	314,653.25	0	0	314,653.25
207.	The Gem hotel		Conference facilities	200,600.00	0	200,600.00	0	200,600.00
208.	The Gem hotel		Conference facilities	24,000.00	0	24,000.00	0	24,000.00
209.	The Gem hotel		Conference facilities	63,000.00	0	63,000.00	0	63,000.00
210.	The Gem hotel		Conference facilities	225,000.00	0	225,000.00	0	225,000.00
211.	The Gem hotel		Conference facilities	150,000.00	0	150,000.00	0	150,000.00
212.	The Luke hotel		Conference facilities	65,560.00	0	65,560.00	0	65,560.00
213.	The Luke hotel		Conference facilities	41,760.00	0	41,760.00	0	41,760.00
214.	Travellers beach hotel		Conference facilities	1,526,400.00	0	1,526,400.00	0	1,526,400.00
215.	Villa Grazia luxury hotel		Conference facilities	36,000.00	0	36,000.00	0	36,000.00
216.	Villa Grazia luxury hotel		Conference facilities	90,000.00	0	90,000.00	0	90,000.00
217.	Villa Grazia luxury hotel		Conference facilities	117,000.00	0	117,000.00	0	117,000.00
218.	Waithaka & Associates Advocates		Legal fees	793,333.40	0	793,333.40	0	793,333.40

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
219.	Waithaka & Associates Advocates		Legal fees	459,533.40	0	459,533.40	0	459,533.40
220.	Waithaka & Associates Advocates		Legal fees	2,497,666.66	0	2,497,666.66	0	2,497,666.66
221.	Wathagi enterprises			234,180.00	0	234,180.00	0	234,180.00
222.	Wathagi enterprises			171,240.00	0	171,240.00	0	171,240.00
223.	Weston hotel	8/12/2022	Conference facilities	535,500.00	535,500.00	0	0	535,500.00
224.	Weston hotel	21/06/2023	Conference facilities	1,596,000.00	1,596,000.00	0	0	1,596,000.00
225.	Weston Hotel	12/5/2023	Conference facilities	336,000.00	336,000.00	0	0	336,000.00
226.	Weston hotel	2/6/2023	Conference facilities	283,500.00	283,500.00	0	0	283,500.00
227.	Weston hotel	30-01-2023	Conference facilities	283,500.00	283,500.00	0	0	283,500.00
228.	Weston hotel	6/6/2023	Conference facilities	1,977,500.00	1,977,500.00	0	0	1,977,500.00
229.	Weston hotel	31/10/2022	Conference facilities	98,000.00	98,000.00	0	0	98,000.00
230.	Weston hotel	07/02/2023	Conference facilities	742,000.00	0	742,000.00	0	742,000.00
231.	Weston hotel	04/01/2023	Conference facilities	210,000.00	0	210,000.00	0	210,000.00

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No	Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
232.	Weston hotel	31/10/2022	Conference facilities	122,500.00	0	122,500.00	0	122,500.00
233.	Weston hotel	19/10/2022	Conference facilities	640,500.00	0	640,500.00	0	640,500.00
234.	Weston hotel	19/12/2022	Conference facilities	672,000.00	0	672,000.00	0	672,000.00
	Sub-Total			129,453,080.15	54,604,924.15	74,848,156.00	13,767,307.68	115,685,772.47
	Grand Total			185,617,451.05	100,381,692.05	85,235,759.00	17,352,367.68	161,824,165.47

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Annex 2 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance Current FY 2023-2024	Outstanding Balance Comparative FY 2022-2023	Comments
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Employees		2023-2024	85,381,562.00	21,880,170.00	63,501,392.00	21,880,170.00	
3.							
Sub-Total							
Ward operational costs		2023-2024	7,677,540.00	4,326,582.00	3,350,958.00	4,326,582.00	
4.							
Sub-Total			93,059,102.00	26,206,752.00	66,852,350.00	26,206,752.00	
Grand Total			93,059,102.00	26,206,752.00	66,852,350.00	26,206,752.00	

Annex 3 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total							
Amounts Due To County Govt Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others (Specify)							
4.							
5.							
6.							
Sub-Total							

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Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) 2022-2023	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2023-2024
Land	34,324,756.00	0	0	0	34,324,756.00
Buildings and structures	45,173,552.85	0	0	0	45,173,552.85
Transport equipment	13,000,000.00	8,994,150.00	0	0	21,994,150.00
Office equipment, furniture and fittings	56,756,845.00	2,079,697.00	0	0	58,836,542.00
ICT equipment	30,394,248.00	0	0	0	30,394,248.00
Machinery and equipment	8,167,884.80	999,165.80	0	0	9,167,050.60
Biological assets	0	0	0	0	0
Infrastructure assets	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0
Intangible assets	464,161,100.00	0	0	0	464,161,100.00
Work in progress	26,792,740.56	9,451,603.00	0	0	36,244,343.56
Total	678,771,127.21	21,524,615.80	0	0	700,295,743.01

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Annex 5 – Analysis of Accounts Receivables
 (a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Total		0	0	0

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(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
Total		0	0	0

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Annex: 6 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source Of Funds	Implementing Partners

Annex 7 Reporting on Disaster Expenditure

Column II	Column III	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

County Government of Kiambu
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Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-24 To : 15-JUL-24

KIAMBU COUNTY ASSEMBLY RECURRENT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000216603

Balance as per bank certificate	519.55
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	519.55

Reconciled by: Maureen Kiambu Signature: [Signature] Date: 15/07/24

Reviewed by: Gehiel K. Mwangi Signature: [Signature] Date: 15/07/2024

Approved by: Sarah Kiruki Signature: [Signature] Date: 15/7/24

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-24 To : 15-JUL-24

KIAMBU COUNTY ASSEMBLY RECURRENT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000216603

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total			

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-24 To : 15-JUL-24

KIAMBU COUNTY ASSEMBLY DEVELOPMENT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000291087

Balance as per bank certificate	0.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	0.00

Reconciled by: MAUREEN KIAMBU Signature:  Date: 15/07/24

Reviewed by: Gabriel K. Mwangi Signature:  Date: 15/07/24

Approved by: Sarah Kinyi Signature:  Date: 15/7/24

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-24 To : 15-JUL-24

KIAMBU COUNTY ASSEMBLY DEVELOPMENT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000291087

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total			

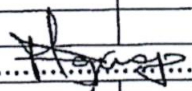
KIAMBU COUNTY ASSEMBLY


BANK RECONCILIATION AS AT 30TH JUNE 2024

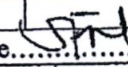
KIAMBU COUNTY ASSEMBLY RECURRENT

ACCOUNT NUMBER: 01141371712200

Balance as per the Cashbook	1,080.34
Add: Unpresented Cheques	0
Balance as per the statement	1,080.34

Reconciled by: Daniel Kagwanja.....Signature..........Date 10/07/24

Reviewed by: Gabriel M. Njirithi.....Signature..........Date 10/07/24

Approved by: Sarah Kimani.....Signature..........Date 10/7/24

100 100 100