



13TH PARLIAMENT 5TH SESSION

MINUTES OF THE 2ND (SECOND) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF VIHIGA TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF VIHIGA COUNTY EXECUTIVE FOR FINANCIAL YEAR 2024/2025, THE RECEIVER OF REVENUE STATEMENT AND THE COUNTY REVENUE FUND FOR FINANCIAL YEAR 2024/2025 HELD ON MONDAY, 26TH JANUARY, 2026 AT COMMITTEE ROOM 9, SECOND FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

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| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| ✓2. Sen. Johnes Mwashushe Mwaruma, MP | - Vice Chairperson |
| 3. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 4. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 5. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 6. Sen. Enoch Kiio Wambua, CBS, MP | - Member |
| 7. Sen. Samson Kiprotich Cherarkey, MP | - Member |
| ✓8. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |
| 9. Sen. Edwin Watenya Sifuna, CBS, MP | - Member |

IN ATTENDANCE

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| 1. Sen. Godfrey Osotsi | - Senator Vihiga County |
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SECRETARIAT

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| 1. Mr. George Otieno | - Principal Clerk Assistant II |
| 2. Mr. Crispus Tima | - Clerk Assistant I |
| 3. Mr. David Angwenyi | - Clerk Assistant I |
| 4. Mr. Malcom Ngugi | - Legal Counsel |
| 5. Ms. Faith Cherutoh | - Legal Counsel |
| 6. Mr. Osman Mohamed | - Researcher |
| 7. Mr. Salat Hussein | - Fiscal analysts |
| 8. Ms. Shirley Milimo | - Audio Officer |
| 9. Mr. John Chege | - Serjeant-at-arms |

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IN ATTENDANCE

A. COUNTY GOVERNMENT OF VIHIGA

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| 1. Hon. Wilberforce Ottichillo | - Governor |
| 2. Mr. M. Mulongo | - CECM-Finance |
| 3. Mr. James Atemba | - Chief Officer Finance |
| 4. Mr. Lunahi Joseph | - CECM CTC |
| 5. Mr. Aggrey Musiga | - County Attorney |
| 6. Mr. George Omusula | - Director Revenue |
| 7. Mr. Wilfred Amasakha | - Director HRM |
| 8. Ms. Laura Kisaka | - Director Procurement |
| 9. Mr. John Owako | - Accountant |
| 10. Mr. Keverenge Joseh | - Chief Officer Planning |
| 11. Dr. Richard Briyo | - Chief Officer |
| 12. Dr. Mary Susan | - Chief Officer Health |
| 13. Mr. Etale Tunya | - Chief Officer Transport and Infrastructure |
| 14. CPA. Isabella Pili | - Accountant |
| 15. CPA. Sheilla Lwali | - Accountant |
| 16. Mr. Richard Rapando | - Accountant |

B. OFFICE OF THE AUDITOR GENERAL

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| 1. Mr. Joseph Karangi | - Deputy Director of Audit-OAG |
| 2. Mr. Patrick Muriuki | - Liaison Officer-OAG |

C. OFFICE OF THE CONTROLLER OF BUDGET

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| 1. Mr. Gilbert Gachanja | - Liaison Officer |
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D. OFFICE OF THE NATIONAL TREASURY

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| 1. Ms. Edith Nkanata | - Liaison Officer |
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E. OFFICE OF THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTS

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| 1. Mr. Charles Tunga | - Liaison Officer |
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MIN. NO. SEN/CPAC/06/2026 PRAYER

The meeting was called to order by the Chairperson at thirty minutes past Ten O'clock followed by a word of prayer.

MIN. NO. SEN/CPAC/07/2026 ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Johnes Mwashushe Mwaruma, MP and seconded by Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP, as follows –

1. Prayer;
2. Adoption of Agenda;
3. Introductions;

4. Administration of Oath of Witness and Tabling of Documents;
5. Preliminaries;
6. Meeting with County Executive of Vihiga to consider Reports of the Auditor-General on the Financial Statements of the Vihiga County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025;
7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN. NO. SEN/CPAC/08/2026

**ADMINISTRATION OF OATH OF
WITNESS AND TABLING OF
DOCUMENTS**

The Governor of Vihiga County took Oath of Witness and tabled the Management responses and supporting documents for the Vihiga County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/09/2026

PRELIMINARIES

The Auditor briefed the Committee on the status of the Auditor General's Reports for the Vihiga County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/010/2026

**MEETING WITH COUNTY EXECUTIVE OF
VIHIGA TO CONSIDER REPORTS OF THE
AUDITOR-GENERAL ON THE VIHIGA
COUNTY EXECUTIVE FOR FINANCIAL
YEAR 2024/2025, THE RECEIVER OF
REVENUE STATEMENT AND THE
COUNTY REVENUE FUND FOR FINANCIAL
YEAR 2024/2025**

The Committee considered and noted the contents of Committee Paper No. 2 (*Meeting with the County Executive of Vihiga*).

The following queries were interrogated on the County Executive—

a) For the Year ended 30th June 2024

REPORT ON THE FINANCIAL STATEMENTS		
Audit Query	Concern	Observation and Recommendations
1. Failure to Capitalize Property, Plant and Equipment	-Review of the records revealed that the two expenditure items were of capital nature and should have been capitalized in accordance with the IPSAS 33 on transition to Accrual Basis of Accounting.	The Committee directed Management to amend the financial statements during subsequent year on Capital items that has documentation

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	In the circumstances, the accuracy and fair presentation of the expenditure amounting to Kshs. 610,722,609 under use of goods and services could not be confirmed.	and historical cost to be capitalized and not expensed. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
2. Unsupported Software License Renewal Expenditure	Review of software license renewal records revealed that only the supplier invoice was provided for audit review with key supporting relevant documents missing such as needs assessment report, activation records or license user allocation to confirm which users or machines received the secondary licenses, delivery reports/service completion certificate to ascertain that the services were received, tested and accepted and evidence of system use or outputs tied to the renewed licenses to show that the system was in active use. Further, there was no evidence of a valid contract agreement to support the expenditure incurred on software license renewal contrary to Regulation 104 (1) of the Public Finance Management (County Government) Regulations, 2015.	The Committee directed the County Executive Committee Member (CECM) in charge of Finance to ensure timely submission of documents during the audit process in line with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015. Further, the Committee directed the Auditor to look into the Contract and report to the Committee. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
3. Unconfirmed Depreciation Charge	The accuracy and completeness of the depreciation amount of Kshs. 15,898,111 could not be confirmed.	The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix.

		Further, the Auditor to confirm whether the Assembly was involved in the approvals. The query remains unresolved.
4. Outstanding Salary Advances	No reconciliation had been provided to show the movement of the staff advances opening balance of Kshs. 1,950,338 and the closing balance of Kshs. 1,865,170. In the circumstances, the accuracy and recoverability of the receivables from non-exchange transactions (staff advances) balance of Kshs. 1,865,170 as at 30 June, 2025 could not be confirmed.	The Committee directed the Management to take administrative actions against the involved officers, by surcharging and recovering the money. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
5. Recoverability of Amount Due from the County Assembly.	The recoverability of the amount advanced to the County Assembly amounting of Kshs. 9,000,000 as at 30 June, 2025 could not be confirmed.	The Committee observed that Section 149 (1) of the Public Finance Management Act, 2012 requires accounting officers to ensure that all public resources are properly accounted for and safeguarded. Further, the Committee noted that Regulation 96 (2) of the Public Finance Management (County Governments) 2015, Regulations mandates timely recovery of salary advances and proper maintenance of payroll records. The Committee directed the Management to full recovery of the amounts to be made. The Auditor-General to confirm the progress of the mitigating measures put in

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		place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
6. Long Outstanding Trade Payables	The accuracy and completeness of the long outstanding payables balance of Kshs. 1,710,935,139 as at 30 June, 2025 could not be confirmed.	The Committee observed that Regulation 41 (2) of the Public Finance Management (County Governments) Regulations, 2015 requires that debt service payments shall be a first charge on the County Revenue Fund so that the County does not default on debt obligations. The Committee directed Management to plan and clear debts. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.

REPORT ON THE LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Audit Query	Concern	Observation and Recommendations
7. Delayed Construction of Hospital Plaza.	Delay in completion of the project increases the risk of cost escalation and denies the citizens of the Vihiga County of the much-needed service delivery and value for money may not be obtained from the expenditure of Kshs. 223,271,130 already spent on the project.	The Committee directed the Accounting Officer to ensure that supporting documents are availed to the Auditor during audit as required under section 9(1)(e) of the Public Audit Act, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62(2) of the Public Audit.

		Further, the Committee directed the Auditor to review the project on the Lawfulness and prudence and report to the Committee on how much has been used in the project from inception to completion. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
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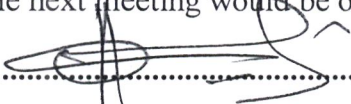
After deliberations and scrutiny of the auditor general's reports, the Committee directed the Auditor to keep an eye on other unresolved queries and confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix.

MIN. NO. SEN/CPAC/011/2026 ANY OTHER BUSINESS

There was no any other business.

MIN. NO. SEN/CPAC/012/2026 DATE OF NEXT MEETING & ADJOURNMENT

The Chairperson adjourned the meeting at twenty-five minutes past five o'clock in the evening. The next meeting would be on notice.

SIGNED:  DATE: 25/03/2026

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP.)

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13TH PARLIAMENT 5TH SESSION

MINUTES OF THE 12TH (TWEFTH) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF NYERI TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF NYERI FOR FINANCIAL YEAR 2024/2025 THE RECEIVER OF REVENUE STATEMENTS FOR FINANCIAL YEAR 2024/2025 AND COUNTY REVENUE FUND STATEMENTS FOR FINANCIAL YEAR 2024/2025 HELD ON WEDNESDAY, 4TH FEBRUARY, 2026 AT COMMITTEE ROOM 4, FIRST FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

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| 1. Sen. Johnes Mwashushe Mwaruma, MP | - Ag. Chairperson |
| 2. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |
| 3. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 4. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 5. Sen. Enoch Kiio Wambua, CBS, MP | - Member |

ABSENT WITH APOLOGY

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| 6. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
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SECRETARIAT

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| 1. Mr. Crispus Tima | - Clerk Assistant I |
| 2. Ms. Faith Cherutoh | - Legal Counsel |
| 3. Mr. Osman Hire | - Research Officer |
| 4. Mr. Simon Muinde | - Audio Officer |
| 5. Mr. David Barasa | - Serjeant-at-arms |

IN ATTENDANCE

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COUNTY GOVERNMENT OF NYERI

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| 1. Hon. Mutahi Kahiga | - Governor, Nyeri County |
| 2. Mr. Edward Mwangi | -County Secretary |
| 3. Mr. Robert Thuo Mwangi | - CECM-Finance |
| 4. Mr. Kimani Rocuiya | -County Attorney |
| 5. Mr. Paul Wambugu | -Chief Of Staff |
| 6. Mr. Stephen Kioni | -CO Finance |
| 7. Mr. Ibrahim Adan | -CO Health |
| 8. Mr. Nahashon Mung'ora | -CO Governor Office |
| 9. Ms. Lucy Kangugi | - Director Accounting |
| 10. Ms. Rehema Salim | -Director Revenue |
| 11. Mr. Patrick Gitobu | -Director SCMS |
| 12. Mr. John Muchira | -Director Audit |
| 13. Mr. Denis Mithamo | - Principal Economist |
| 14. Mr. Chrispus Mbogo | -Chairman NCEAC |
| 15. Ms. Eunice Mwangi | - Ass. Accountant General |
| 16. Ms. Teresa Maina | -Accountant |
| 17. Ms. Wanjiku | -Accountant |
| 18. Mr. Nahashon Munehera | - PA to the Governor |

A. OFFICE OF THE AUDITOR GENERAL

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|------------------------|-------------------------|
| 1. Mr. David Cheroni | - Director Auditor-OAG |
| 2. Mr. Alex Ndungu | -Deputy Director Audit |
| 3. Mr. Patrick Muriuki | - Principal Auditor-OAG |

B. OFFICE OF THE CONTROLLER OF BUDGET

Mr. Dishon Mbabashi -Liaison Officer

MIN. NO. SEN/CPAC/074/2026

PRAYER

The meeting was called to order by the Vice-Chairperson at 0:30 am followed by a word of prayer.

MIN. NO. SEN/CPAC/075/2026

ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Enoch Kiio Wambua, CBS, MP and seconded by Sen. Okong'o Mogeni, CBS, SC, MP, as follows:

1. Prayer;
2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath and Tabling of Documents;
5. Preliminaries;
6. Meeting with the County Executive of Nyeri to consider the Auditor General's Report on the Financial Statements of the County Executive of Nyeri for Financial Year 2024/2025, the Report on Receiver of Revenue Statements and the Report on the County Revenue Fund for the County Executive of Nyeri for Financial Year 2024/2025 (*Committee Paper No. 21*);
7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN/SEN/CPAC/076/2026

ADMINISTRATION OF OATH

The Governor of Meru County, Hon. Mwalimu Mutahi Kahiga took Oath of Witness and tabled the Management Responses and Accompanying Annexures for the Report of the Auditor General on Audited Financial Statements for the County Executive of Nyeri for the Financial Year 2024/2025, the Report of the Auditor General on the Financial Statements on Receiver of Revenue for Financial Year 2024/2025 and the Report of the Auditor General on the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/077/2026

PRELIMINARIES

There were no issues raised in the preliminaries.

MIN/SEN/CPAC/078/2026

**CONSIDERATION OF THE REPORT OF
THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
COUNTY EXECUTIVE OF NYERI FOR
THE FINANCIAL YEAR 2024/2025**

The Committee considered and noted the contents of Committee Paper No. 12 (*Meeting with the County Executive of Nyeri*).

BASIS FOR QUALIFIED OPINION

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No	Audit Query	Concern	Committee Recommendation/Observation
Report on the Financial Statements - Qualified Opinion			
1. 1.1	Lack of Land Ownership Documents Official Residence of the Governor	The statement of financial position and as disclosed in Note 26 reflects property, plant and equipment balance of Kshs.506,369,499. Included in this amount are additions of Work-In-Progress (WIP) amount of Kshs.43,235,257, out of which, Kshs.42,449,829 is in respect of the construction of official residence for the Governor. However, there is no land ownership documents.	The County Government of Nyeri has written to the National Land Commission seeking authority to prepare Part Development Plan (PDP) for the land to facilitate formal allocation and titling. County to continue in pursuit of fast-tracking of the Part Development Plan (PDP) to enable the titling process The county does not have ownership documents for the land on which the governor residence is built on. The governor informed the committee that the residence main structure is complete, however perimeter wall, furnishing are outstanding. The committee recommended that NLC should expedite processing of the title deeds for the Governor residence Committee directed that NLC and ministry of lands be invited to explain the inordinate delay in processing of the title. The governor informed the committee that the CAIPS and affordable housing projects are built on land without ownership documents. The Committee resolved that a joint sitting with the Senate Committee on Lands to deliberate on the land ownership challenge in county governments.

No	Audit Query	Concern	Committee Recommendation/Observation
1.2	Nyeri County Aggregation and Industrial Park	The statement of financial performance reflects other grants and subsidies balance of Kshs.687,166,890 which as further disclosed in Note 13b includes transfer of Kshs.42,224,555 to the Nyeri County Aggregated and Industrial Park Project. It was noted that a Contractor was awarded contract for the project at cost of Kshs.589,292,137. As at the time of audit in the month of September, 2025, an amount of Kshs.93,164,980 had been incurred on the project. However, the project was initiated without a certificate of lease or title deed. In addition, the audit verification in the months of May and September, 2025 established that the construction stalled in May, 2025,	Verified court judgement in the favor of the County Government of Nyeri date 17th April 2014 at Environment and Lands Court Nyeri. However, the title for CAIP not yet produced. County Government to undertake, land subdivision with assistance of The National Land Commission so that CAIP can have its own land title deed. The County is yet to obtain ownership documents for the land on which CAIP is built on therefor the asset cannot be capitalized in the financial statements NLC to fast track processing of the title. The Committee observed that the CAIPS projects was not properly conceptualized, the cost of construction and design of CAIPS may not be the same for all counties. The Committee resolved to visit some CAIP projects to familiarize itself on the obtaining situation.
2	Voided Payments	Analysis of the Integrated Financial Management System (IFMIS) system payments indicated that	Not all transactions were tested and their reasons for voiding attached. The accounting officer subsequently be supporting receipts and payments vouchers of public moneys by pre-

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No	Audit Query	Concern	Committee Recommendation/Observation
		two hundred and eighty-three (283) transactions with a value of Kshs.230,423,834 were voided during the year. However, no evidence was provided to confirm that the Controller of Budget was informed of the voiding of the payments so as to make necessary adjustments and approval.	numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation Why did the county not provide these information at the time of audit? The auditor informed the committee that due to the limited time and personnel levels, they were unable to verify all the annexures. The Committee directed the OAG to verify the responses on voided transactions and provide an advisory to the committee within a month. Committee to make a determination during report writing
1	Budgetary Control and Performance	The statement of comparison of budget and actual amounts reflects final budget of Kshs.8,207,408,969 against actual receipts of Kshs.7,486,210,205 resulting to a shortfall of Kshs.721,198,764. Further, the Executive spent Kshs.7,251,269,505 against receipts of Kshs.7,486,210,205 resulting to under expenditure of Kshs.234,940,700.	The entity admits the underperformance to failure of not meeting the own source revenue target. The accounting officer subsequently be preparing annual cash flow plans which should be broken down into three months rolling basis and be adjusted to reflect any implementation realities in consultation with the County Treasury The county collected .4 Billion in FY 2024/2025 with 800 billion coming from health facilities.
2	Unresolved Prior Year Audit Issues	In the prior years' audit reports, several issues were raised. Review of the status during audit of the County Executive in 2024/2025	Implementation of the unresolved prior year matters The accounting officer should take the relevant steps to implement the recommendations of parliament on the report of the Auditor-General

No	Audit Query	Concern	Committee Recommendation/Observation
		revealed that the following matters as shown in the Appendix I remained unresolved.	OAG to follow up implementation of prior year matters

Report On Lawfulness And Effectiveness in the Use of Public Resources

1	Long Outstanding Employee Payables	The statement of financial position as at 30 June, 2025 reflects trade and other payables of Kshs.342,359,626 and as disclosed in Note 32 to the financial statements, the balance includes employee payables amounting to Kshs.110,483,849. However, review of the payables ledger revealed that public officers at the County Executive undertook official activities using private funds and later claimed the same'	The response from the county executive indicates pension payment voucher. However the finding is on public officers at the County Executive who undertook official activities using private funds and later claimed. Accounting Officer should ensure adequate funds are available against the relevant items of expenditure to meet the proposed expenditure The delay in exchequer release from Treasury caused the outstanding employee payables The committee to make a determination during report writing The committee directed the county to ensure that employee payables are settled promptly without delay OAG to keep the matter in view
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No	Audit Query	Concern	Committee Recommendation/Observation
2	Lack of Annual Recruitment Plans	The audit review of positions filled during the period indicates that two hundred and fifty-six (256) persons were recruited for various positions. However, the corresponding annual recruitment plans were not provided for audit.	The County Public Service Board to strengthen its human resource planning processes to ensure full compliance with Section 59(1)(g) of the County Governments Act, 2012, and the provisions of the HR Policies and Procedures Manual. The county stated that it now has an approved Annual Recruitment Plan as submitted to before the committee. OAG to keep the matter in view and confirm in the next audit.
3	Salaries Paid Outside Integrated Personnel and Payroll Database (IPPD) System	Analysis of sampled payroll data of between the month of July, 2024 and December, 2024 revealed that two hundred and ninety-six (296) persons in the Finance and Health Departments were paid a total of Kshs.19,213,386 through manual payment vouchers.	Requisitioning of the payroll numbers be always done for new employees issued with payroll numbers and integrated in HRIS –Ke system County stated that only one employee is paid outside HRIS OAG to keep in view
4	Integrated Personnel and Payroll Database (IPPD) System not Aligned to Approved Staff Establishment	A review of IPPD system established that four hundred and two (402) designations were configured as at 30 June, 2025. However, out of the four hundred and two (402) configured	The County Public Service Board to harmonize and integrate the staff into the mainstream public service. Officers with the prerequisite qualifications in the respective Scheme of Service have/are being harmonized.

No	Audit Query	Concern	Committee Recommendation/Observation
		designations, three hundred and twenty-three (323) were not aligned with the designations in the approved staff establishment.	
5	Failure to Meet Recruitment Thresholds for Persons with Disabilities	The County Public Service Board recruited ninety (90) employees during the year under review. However, no Persons Living with Disability were recruited.	In subsequent recruitment the county public service board should set a threshold of 5% of positions to be filled by Persons with Disability Committee directed the County to set aside positions for persons with disabilities as required by law.
6	Lack of Staff Ethnic Diversity	Review of employee records for the County Executive provided for audit revealed that, the dominant ethnic community employed constituted 93.6% (3,443) out of the total population of 3,675 employees.	The County Public Service Board to consider other ethnic groups in subsequent recruitments. The committee directed the County to ensure progressively employ staff from other communities to achieve compliance with Section 7(2) of the National Cohesion and Integration Act, 2008
7	Inclusion of Retired Officers in The Payroll	Analysis of Integrated Payroll and Personnel Database (IPPD) payroll data as at 30 June, 2025 revealed that there were fifteen (15) employees who had attained the retirement age of 60 years, but were still in the payroll.	The County Public service board should put in place steps and ensure last pay certificates are processed upon retirement. OAG to keep the matter in view

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No	Audit Query	Concern	Committee Recommendation/Observation
8	High Wage Bill	The statement of financial performance for the year ended 30 June, 2025 and Note 9 to the statements reflects employee cost expenditure amount of Kshs 4,493,693,474 out of the budgeted revenue of Kshs. 9,004,034,684 translating to 50% of the revenues.	The County Public Service Board to Review Staff Establishment to Optimize Staffing Levels. The County to freeze non-essential recruitment in an effort to comply with Regulation 25(1)(a) of Public Finance Management (County Government) Regulations, 2015
9	Excessive Budget Allocation to the County Assembly of Nyeri	The approved budget for the County Executive for the financial year 2024/2025 was Kshs.8,750,998,795 while the County Assembly's budget was Kshs.796,625,715 translating to 9% of the total County revenue.	Approved expenditures of a County Assembly should not exceed seven percent (7%) of the total revenues of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower. The Committee observed that in some instances approved CARA allocates higher budgets to county assemblies. Committee will make a determination during report writing
10	Non-Compliance with the Reporting Template	The financial statements presented for audit did not comply with the reporting template as the cover page of the financial statements indicated that the financial statements were Transitional IPSAS financial statements/prepared in accordance with the accrual basis of	Accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board

No	Audit Query	Concern	Committee Recommendation/Observation
		accounting method under the International Public Sector Accounting Standards (IPSAS) instead of indicating one option that was adopted..	
11	Failure to Retain Facilities Improvement Funds (FIF) at the Hospitals	Review of revenue records obtained from Level 4 and Level 5 health facilities in the County revealed that seven (7) health facilities collected a total Kshs.722,201,876 towards the Health Facilities Improvement which was transferred to Nyeri County Health Services Fund. However, the Fund reimbursed a total of Kshs.572,160,313 to the health facilities resulting in a deficit of Kshs.150,041,563.	Monies raised or received by or on behalf of all public health facilities be retained in the Hospital Facilities Improvement Financing Account. The Committee noted that the Nyeri County Health Services Fund Act, 2021 and it's regulations contravenes Section 5(1) of the Facilities Improvement Financing Act, 2023. Article 191 of the constitution states that where there is conflict between National and county law, the former takes precedence.

The Committee resolved to use management responses to during report writing for issues not interrogated in the meeting.

MIN/SEN/CPAC/079/2026

CONSIDERATION OF THE REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE RECEIVER OF THE COUNTY EXECUTIVE OF NYERI FOR THE FINANCIAL YEAR 2024/2025

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No	Audit Query	Concern	Committee Observation/ Recommendation
Report on the Revenue Statements-Qualified Opinion			
1	Variance with County Revenue Fund Amounts	The statement of financial position and Note 34 to the revenue statements reflects payables - due to County Revenue Fund balance of Kshs.681,347,865. However, balance differs with receivables from non-exchange transactions balance of Kshs.4,834,460 as disclosed in Note 16 of the financial statements of the County Revenue Fund resulting to a variance of Kshs.676,513,405.	Reconciliations of revenue statements not done .The Accounting officer should reconcile the figures to reflect the true position. The Accounting officer to keep stock of accountable documents whether manual under lock and key, issuing them in accordance with the daily needs of the service, and keeping an accurate up-to-date record county to reconcile the variance and submit evidence to OAG for verification OAG to keep the matter in view.
2	Outstanding Collections from Stalls and House Rent	Review of arrears of property rent revealed an outstanding balance of Kshs.54,803,431 relating to stalls and houses. This was an increase from Kshs.32,640,683 in the prior year, representing a 40% increase. While the County has instituted measures such as issuance of demand notices and carrying out evictions to recover the arrears, the outstanding balance continues to rise, indicating that the measures have not been effective in addressing the problem. Further, there was no evidence of a comprehensive debt recovery strategy, including tenant profiling, repayment plans, or enforcement of legal action against chronic defaulters.	The Receiver of Revenue should develop and implement a comprehensive debt recovery strategy for property rent arrears. This should include: Establishing and maintaining an up-to-date tenant register with clear profiling of arrears. Negotiating and enforcing repayment plans with defaulting tenants. Taking legal action against chronic defaulters where necessary. Strengthening monitoring and reporting mechanisms. The committee raised concern on the decrease in property rent collection.

			County explained that the shortfall in rent collection was as a result of a court ruling arising from shift in classification of house and stall rents in the new financial reporting template. The county is implementing measures to collect the outstanding rent arrears including deduction of rent from payroll
Emphasis of Matter			
1	Budgetary Control and Performance	The statement of comparison of budget and actual amounts reflects final receipts budgeted at Kshs.800,000,000 against actual receipts of Kshs.682,737,300 on a comparable basis. This resulted in an under-collection of Kshs.117,262,700, representing 14% of the targeted revenue.	The County should strengthen its revenue mobilization strategies to address the under-collection by conducting an analysis to identify revenue leakages and areas of inefficiency in the collection process
Report on Lawfulness and Effectiveness in the Use of Public Resources			
1	Delay in Remittance of Funds from County Revenue Collection Accounts to County Revenue Fund Account	An analysis of the Nyeri revenue collection established that the County Management delayed in fourteen (14) instances, in remitting funds from the County Revenue Collection Accounts to the County Revenue Fund. The delay ranged between six (6) and (40) forty days.	The Receiver of Revenue should strictly comply with Section 81(1) and (2) of the Public Finance Management (County Governments) Regulations, 2015, by ensuring that all funds received in revenue collection accounts are transferred to the County Revenue Fund within five (5) working days.

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2	Lack of Integration of the County Revenue Collection System with All Payment Methods	Review of the County revenue management system showed that while mobile payments and direct bank deposits with one collecting bank had been integrated, two collecting banks had one not operationalized, while the other having not been integrated. As a result, customers were required to present bank slips for clerks to manually post the payments into the system, a process prone to data entry errors and non-submission of banking slips by the customers due to delayed full integration of all revenue collection channels stipulated in the contract.	Management should fast-track the operationalization of the Cooperative Bank of Kenya integration and also prioritize the integration of Kenya Commercial Bank, to ensure that all approved revenue collection channels, including cheque payments and direct bank deposits, are fully captured within the NyeriPay System.
3	Delayed Implementation of Valuation Roll	Review of Nyeri County valuation rolls established that the valuation roll that was in use was approved in October, 2018. The audit further noted from prior year reports that the County procured the services of a private firm during the financial year 2019/2020 at a contract price of Kshs.25,334,400 to develop an updated valuation roll. However, enquiry into the matter established that the updated valuation roll is still under review and has not been finalized or implemented.	The Receiver of Revenue should ensure that the valuation roll is finalized, approved, and implemented without further delay to enable accurate property rate assessments and enhance revenue collection. The county reported that the new valuation roll is now in use. The OAG to verify during the next audit.
4	Non-Compliance with the Reporting Template	The revenue statements presented for audit did not comply with the reporting template as the cover page indicated that they were transitional IPSAS statements/prepared in accordance with the accrual basis of accounting method under the International Public Sector Accounting Standards (IPSAS) instead of indicating	Accounting Officer should prepare the financial statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board. OAG to verify in the next audit.

		the option that the Receiver of Revenue had adopted.	
Report on Effectiveness of Internal Controls, Risk Management and Governance			
1	Lack of Risk Management Strategies	The Receiver of Revenue did not have a risk management policy or strategy in place and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks including loss of revenues contrary to Regulation 158(1) of the Public Finance Management (County Government Regulations), 2015 which provides that the Accounting Officer shall ensure that the County Government entity develops risk management strategies.	The Receiver of Revenue should take necessary steps to formalize fraud management policy. The county reported that the risk management policy is in a draft form and will be approved and implemented by the next financial year. OAG to keep in view
2	Absence of Service Level Agreement (SLA) Between the County Executive of Nyeri and Nyeri Water and Sewerage Company (NYEWASCO) for the Refuse Disposal Revenue Collection	The statement of revenue and disbursements for the year ended 30 June, 2025 reflects an amount of Kshs.55,608,416 with respect to conservancy administration. Included in this amount is a balance of Kshs.15,614,411 disclosed in Note 9 to the revenue statement, as revenue from refuse disposal fees collected by Nyeri Water and Sewerage Company (NYEWASCO) on behalf of the County Executive of Nyeri. Audit review established that the County Government did not have a Service Level Agreement (SLA) with NYEWASCO. Further, review of remittance records revealed that the	The receiver of revenue should formalize a Service Level agreement with NYEWASCO. The SLA should clearly define the scope of services, revenue collection and remittance timelines. The Committee directed the County to ensure that NYEWASCO remits revenue from water collections promptly

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		timeframe for remittance was not defined.	
3	Absence of Business Continuity Strategy	The audit established that although the Information and Communication Technology (ICT) Policy approved on 21 August, 2021 provides for a Business Continuity Strategy, the document was not availed for audit verification.	The Receiver of Revenue should develop, approve, and implement a comprehensive Business Continuity Strategy in line with its ICT Policy provisions. The strategy should be informed by a risk assessment, include disaster recovery plans, define roles and responsibilities, and provide for regular testing and updates to ensure its effectiveness in safeguarding critical operations.

The Committee resolved to use management responses during report writing for issues not interrogated in the meeting

MIN. NO. SEN/CPAC/080/2026

ANY OTHER BUSINESS

There was no any other business

MIN/SEN/CPAC/081/2026

ADJOURNMENT AND DATE OF NEXT MEETING

The meeting was adjourned at 3:43 p.m. The next meeting would be held on Thursday, 5th February, 2026 at 10:00 am. for interrogation of the Report of the Auditor General on the Financial Statements for Kilifi and Nyandarua County Executives.

SIGNATURE.....

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP)

DATE.....

25/03/2026



13TH PARLIAMENT 4TH SESSION

MINUTES OF THE 7TH (SEVENTH) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF MANDERA TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF MANDERA FOR FINANCIAL YEAR 2024/2025 THE RECEIVER OF REVENUE STATEMENTS FOR FINANCIAL YEAR 2024/2025 AND COUNTY REVENUE FUND STATEMENTS FOR FINANCIAL YEAR 2024/2025 HELD ON FRIDAY, 30TH JANUARY, 2026 AT COMMITTEE ROOM 9, SECOND FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

- | | |
|--|---------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 2. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 3. Sen. Samson Kiprotich Cherarkey, MP | - Member |
| 4. Sen. Edwin Watenya Sifuna, CBS, MP | - Member |
| 5. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |

SECRETARIAT

- | | |
|-----------------------|--------------------------------|
| 1. Mr. George Otieno | - Principal Clerk Assistant II |
| 2. Ms. Beatrice Kapei | - Principal Legal Counsel |
| 3. Mr. Crispus Tima | - Senior Clerk Assistant |
| 4. Mr. Osman Hire | - Researcher |
| 5. Mr. Salat Hussein | - Fiscal analysts |
| 6. Mr. Joseph Otieno | - Audio Officer |
| 7. Mr. John Chege | - Serjeant-at-arms |
| 8. Ms. Shanice | - Intern |

OFFICE OF THE AUDITOR GENERAL

- | | |
|------------------------|-------------------------|
| 1. Mr. Herie Njoroge | - Director of Audit-OAG |
| 2. Mr. Charles Bii | - Principal Auditor-OAG |
| 3. Mr. Patrick Muriuki | - Liaison Officer-OAG |

THE NATIONAL TREASURY

Ms. Edith Nkanata - Liaison Officer

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CPA Charlse Tung'a -Liaison Officer
OFFICE OF THE CONTROLLER OF BUDGET

IN ATTENDANCE

1. Hon. Mohamed Khalif	- Governor
2. Mr. Ibrahim Ali Adan	- CECM-Finance
3. Mr. Muntaza Musa	- CECM- Health
4. Ms. Amina Ahmed	- CECM-Roads, Transport and Public Works
5. Mr. Hussein Somo	- County Attorney
6. Mr. Abdikadir Tache	- Chief Officer Accounting Services
7. Ms. Fatuma Mohamed	- Chief Officer Social Services
8. Ms. Rahma Said Elias	-CCO Energy
9. Ms. Susan Gichuhi	-Director Liaison
10. Mr. Issak Haji	-Director Protocol
11. Mr. Ahmedsalim Osman	-CFO
12. Mr. Hussein Alinoor	- Deputy Chief of Staff
13. Mr. Ibrahim I. Abdulla	-Assistant Director S.C.M
14. Mr. Abdirahaman Mohamed	-Deputy CFO

MIN. NO. SEN/CPAC/043/2026 **PRAYER**

The meeting was called to order by the Chairperson at 10:30 am. Followed by a word of prayer.

MIN. NO. SEN/CPAC/044/2026

The agenda of the meeting was adopted having been proposed by Sen. Edwin Watenya Sifuna, CBS, MP and seconded by Sen. Fatuma Adan Dullo, CBS, MP as follows –

1. Prayer;
2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath and Tabling of Documents;
5. Preliminaries;
6. Meeting with the County Executive of Mandera to consider the Auditor General's Report on the Financial Statements of the County Executive of Mandera for Financial Year 2024/2025, the Report on Receiver of Revenue Statements and the Report on the County Revenue Fund for the County Executive of Mandera for Financial Year 2024/2025 (*Committee Paper No. 13*);
7. Any Other Business; and

8. Date of the Next Meeting and Adjournment.

MIN. NO. SEN/CPAC/045/2025

**ADMINISTRATION OF OATH OF
WITNESS AND TABLING OF
DOCUMENTS**

The Governor of Mandera County, Hon. Mohamed A. Khalif, took Oath of Witness and tabled the Management Responses and Accompanying Annexures for the Report of the County Public Accounts Committee on the Report of the Auditor General on Audited Financial Statements for the County Executive of Meru for the Financial Year 2023/2024 and the Report of the Auditor General on the Financial Statements on Receiver of Revenue for Financial Year 2024/2025.

MIN/SEN/CPAC/046/2026

**CONSIDERATION OF THE REPORT
OF THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
COUNTY EXECUTIVE OF MANDERA
FOR THE FINANCIAL YEAR 2024/2025**

The Committee considered and noted the contents of Committee Paper No. 7 (*Meeting with the County Executive of Mandera*).

BASIS FOR QUALIFIED OPINION

Paragraph Number	Audit Query	Concern	Committee Observations/Recommendations
1.1	Unsupported Expenditure on Routine Maintenance of Vehicles and Other Transport Equipment:	Kshs.13,000,000 was not supported with motor vehicles' work tickets indicating the details of the dates when vehicles were in the garages, job cards and pre and post repair inspection reports by the County Mechanical Engineer indicating details of repairs/work performed and an updated status report detailing the	The Auditors informed the Committee that the query is adequately responded to. The Committee raised concern on the failure to provide necessary documents to the OAG during the time of audit. The county ought to have provided a schedule of the ksh. 13,000,000 spend on motor vehicle repairs. The Governor undertakes administrative action(s) against the responsible officer(s) who failed to provide documents to the auditors at the time of audit in accordance with section 156 of the Public Finance Management Act, 2012

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Paragraph Number	Audit Query	Concern	Committee Observations/Recommendations
		condition of the repaired vehicles.	
1.2	Unsupported Expenditure on Fuel, Oil and Lubricants:	Management did not provide a framework agreements or formal contracts stipulating the contractual terms, obligations and service levels agreements governing the supplier relationship in respect of fuel consumption amounting to Kshs.8,913,933. Fuel consumption records from the supplier were not reviewed or reconciled by a designated senior officer against the internal fuel register	The Auditors informed the Committee that the query is adequately responded to. The Committee raised concern on the failure to provide necessary documents to the OAG during the time of audit. The Governor undertakes administrative action(s) against the responsible officer(s) who failed to provide documents to the auditors at the time of audit in accordance with section 156 of the Public Finance Management Act, 2012
2.0	Unsupported Cash and Cash Equivalents Balance and Dormant Bank Accounts:	the balance includes nil balance in respect of special purpose accounts held at Central Bank of Kenya whose reconciliation statements and cashbooks were not provided. The balance includes amounts of Kshs.61,482 and Kshs.40,460 in respect of Mandera County Kenya Climate Smart	The Auditors informed the Committee that the query is adequately responded to. The Committee raised concern on the failure to provide necessary documents to the OAG during the time of audit. The Governor undertakes administrative action(s) against the responsible officer(s) who failed to provide documents to the auditors at the time of audit in accordance with section 156 of the Public Finance Management Act, 2012

Paragraph Number	Audit Query	Concern	Committee Observations/Recommendations
		Agriculture Project and Special Account Agricultural Sector Development Support Program (ASDSP) respectively, held at Central the Bank of Kenya and which have remained dormant for more than three (3) years.	
3.0	Unsupported Deposits and Prepayments Balance:	Deposits and prepayments balance of Kshs.3,266,794 not supported by aging analysis, movement schedule showing the opening balance, additions and payments during the year. Further, the balance was not supported with contracts, certificates of payment contract number, fees note, interim payment certificate, reference of the payment from which the retention money was deducted and other supporting records.	The Auditors informed the Committee that the query is adequately responded to. The Committee raised concern on the failure to provide necessary documents to the OAG during the time of audit. The Governor undertakes administrative action(s) against the responsible officer(s) who failed to provide documents to the auditors at the time of audit in accordance with section 156 of the Public Finance Management Act, 2012
4.0	Unsupported Expenditure on Civil Works in	Kshs.12,965,500 incurred on civil works at Mandera County Public Service Board	Kshs.12,965,500 incurred on civil works at Mandera County Public Service Board Office in Mandera East not supported with tender register, tender

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Paragraph Number	Audit Query	Concern	Committee Observations/Recommendations
	Mandera East:	Office in Mandera East not supported with tender register, tender opening minutes, evaluation report, professional opinion, certificate of practical completion and inspection and acceptance report. Further, there was no branding or signage	opening minutes, evaluation report, professional opinion, certificate of practical completion and inspection and acceptance report. Further, there was no branding or signage
5.0	Inaccuracies in Property, Plant and Equipment:	Management did not have a depreciation policy and the assets acquired during the year under review were not depreciated	the auditors informed the Committee that a Draft asset depreciation policy availed Auditors to verify in the next audit
6.0	Unsupported and Long Outstanding Trade and Other Payables:	Trade and other payables balance of Kshs.3,523,524,212 (opening statement balance of Kshs.2,226,355,164). The schedule did not indicate the invoice date, the contract sum and amounts paid as at 30 June, 2025. Payables amounting to Kshs.1,261,035,109 were outstanding for more than one (1) year.	The matter is not resolved. The Committee raised concern on the significant growth of pending bills from Ksh. 800 million to Kshs.3,523,524,212 The Committee directed the Auditors to undertake an in-depth analysis of accounts payables in the county and report to the Committee during implementation
7.0	Non-Compliance with Transitional	under Note 2 to Financial Statements on Statement of	The OAG to keep the matter in view

Paragraph Number	Audit Query	Concern	Committee Observations/Recommendations
	IPSAS Reporting Template:	Compliance and Basis of Preparation of the financial statements, Management having taken advantage of the transitional provisions under IPSAS 33 have not indicated the elements of the financial statements that have not been recognized and the steps being taken towards full compliance with IPSAS Accrual	
	Budgetary Control and Performance:	Under-funding of Kshs.2,786,952,736 or 19% of the budget and over-utilization of Kshs.3,302,420.	The OAG to keep the matter in view
	Unresolved Prior Year Matters:	Prior year audit issues remained unresolved as at 30 June, 2025.	The OAG to keep the matter in view
1.0	Non-compliance with Inventory Control and Procurement Procedures:	Kshs.68,575,742 paid for the supply and delivery of medical drugs was not supported with store records to confirm receipt and utilization of supplied drugs. expenditure amounting to Kshs.35,300,000 for the supply of medical drugs from other pre-qualified	The matter is not resolved.

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Paragraph Number	Audit Query	Concern	Committee Observations/Recommendations
		suppliers were not supported with tender opening minutes, tender evaluation committee appointment and minutes and inspection and acceptance committee appointment letters and reports. Regret letters issued to unsuccessful bidders for supply of drugs from other pre-qualified suppliers did not disclose the name of the winning bidder.	
2.0	Ineffective and Inefficient Use of Resources on Utility Bills:	Kshs.32,916,496 in respect of utilities, supplies and services, out of which a total of Kshs.16,150,437 was incurred on utility bills for hospitals in the County Executive; Management had transferred funds amounting to Kshs.37,500,000 to Mandera County Referral Hospital and other Sub-County Hospitals for the purposes of managing their operations and expenditures, including utility	The matter is not resolved

Paragraph Number	Audit Query	Concern	Committee Observations/Recommendations
		bills despite the transfer of funds.	
3.0	Irregular Payments to Council of Governors and Frontier Counties Development Council:	Management paid an amount of Kshs.6,000,000 and Kshs.2,400,000 for annual subscription to the Council of Governors and Frontier Counties Development Council respectively.	The Governor be surcharged for the irregular payment of subscription fee to the Council of Governors against Section 37 of the Intergovernmental Relations Act, 2012
4.0	Irregular Spending on National Government Functions:	Kshs.48,442,541 worth of projects which fall under the National Government functions implemented by the County.	MOU with KMTC, letter from the Governor dated 23 August 2019 to the PS State Department of early learning and basic education, no objection letter from PS dated 24 September 2019 availed. The matter is resolved
5.0	Lack of Project Identification	Management incurred an amount of Kshs.1,256,315 for the construction of one (1) ECDE classroom at Waledo ECDE Centre, located in Shimpir Fatuma, Mandera South where the classroom was joined to other classrooms constructed under the NGCDF for Mandera South. the project was not labelled	Statement of payment of account, certificate of practical completion, LSO, Photographic evidence of branding, floor plan availed The matter is resolved
6.0	Non-Utilization of Completed Projects:	Kshs.4,949,989 in respect of construction of a Gela shade at Elwak and an amount of	Partially addressed; Kshs.4,949,989 in respect of construction of a Gela shade at Elwak not supported

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Paragraph Number	Audit Query	Concern	Committee Observations/Recommendations
		Kshs.3,899,578 in respect of proposed renovation and alteration works to specialist clinic at Mandera County Referral Hospital.	The OAG to keep the matter in view
7.0	Non-Compliance with the Law on Procurement for the Disadvantaged Groups:	Kshs.1,381,921,205 allocated in the budget for procurement to the disadvantaged groups, representing only 27.6% of the total procurement budgetary allocation.	The OAG to keep the matter in view
8.0	Failure to Operationalize Emergency Fund		The Governor updated the Committee on the prevailing drought situation in the County for the last three years The county has drilled and equipped 23 boreholes across the county to help mitigate the water shortages. Water trucking is also ongoing to supplement the supply from boreholes. About 40,000 households require food relief support In 2024/2025 3 million was budgeted to establish the emergency fund The county has since operationalized emergency fund The county has conceptualized long term water harvesting plans along dawa river for livestock and irrigation purposes. 55 million was spend on seedlings

Paragraph Number	Audit Query	Concern	Committee Observations/Recommendations
			32 million spend on water trucking 12 million on cash transfers The OAG to undertake a special audit on the expenditure on relief, emergency supplies in FY 2024/2025
9.0	Non-Compliance with the Law on Recruitment of Persons with Disabilities:	the department of Health recruited sixty (60) health workers, out of this number, only one (1) person with disability was hired. This translates to 1.7%,	List of persons who applied for the advertised positions availed To confirm during the next audit
10.0	Non-Compliance with the Law on Gender Equality:	3,822 employees where 943 or 24.6% are of female gender, while 2,879 75.32% represented the male gender.	The county to take progressive measures to bridge the gender gap
11.0	Non-Compliance with Procedures for Initiating Procurement of Consultancy Services:	Kshs.10,200,000 was paid for provision of consultancy services for preparation of valuation roll for Mandera and Elwak Municipalities. However, the terms of reference outlining performance benchmarks, milestones, activities, timelines for the consultancy services and report of the Contract Implementation Team were not provided for audit.	Extract of the BQ, consultancy service agreement, progress report, availed. The valuation roll is incomplete

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Paragraph Number	Audit Query	Concern	Committee Observations/Recommendations
1.0	Lack of Disaster Recovery Plan		copy of approved risk management policy extract availed To confirm during the next audit
2.0	Salaries Paid Outside the HRIS-Ke Payroll System:	The County maintained two (2) sets of payrolls despite having adopted the Human Resource Information System (HRIS-Ke) with effect from December, 2024. One (1) set is maintained within the system with 3,827 employees and a manual payroll in an excel spreadsheet, with five hundred. 383 National Police Reservists (NPR) were engaged on a casual basis, earning between a total of Kshs.15,000 and Kshs.45,000 per month. As a result, a total expenditure of Kshs.30,342,500 was incurred. Details of how the NPRs were identified, recruited and on-boarded were not provided. Further, no evidence was provided to confirm that the CPSB	Partly addressed; the County still maintain the two sets of payroll

Paragraph Number	Audit Query	Concern	Committee Observations/Recommendations
		approved their engagement.	
3.0	Weaknesses in the Management of Drugs Inventory:	Kshs.316,875,752 in respect of medical supplies where Mandera County public hospitals lack an automated drug inventory management system, relying on manual records. Pharmacists are tasked with inventory and stock management functions, including receiving, issuing and recording of medical supplies. These responsibilities fall outside the core clinical mandate of pharmacists and are typically designated to qualified medical store officers or health supply chain personnel.	Posting and reporting letter of supply chain management officer to Mandera County Referral Hospital availed Health facilities still lack an automated drug inventory management system. Partially Addressed;
4.0	Weaknesses in the Management of Fixed Assets:	The fixed assets register was not updated with assets acquired during the year. The County Executive does not have in place policies and procedures relating to asset management and the non-current assets were not	Letter to all CECs, CCOs, CEOs of water companies and Municipal managers dated 20 February 2024 for submission of asset records, noncurrent asset physical inspection report dated 15 February, fixed assets management policy, fixed assets register availed The matter is resolved

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Paragraph Number	Audit Query	Concern	Committee Observations/Recommendations
		physically inspected on a regular basis.	

The Committee resolve to use management responses during report writing for issues not interrogated in the meeting.

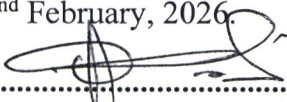
The Committee resolved to use management responses to write reports on the financial statements on Receiver of Revenue and County Revenue Fund.

MIN. NO. SEN/CPAC/047/2026 ANY OTHER BUSINESS

There was no any other business.

MIN. NO. SEN/CPAC/048/2026 DATE OF NEXT MEETING & ADJOURNMENT

The Chairperson adjourned the meeting at 1.18 pm. The next meeting would be on Monday, 2nd February, 2026.

SIGNED:  DATE: 25/02/2026

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP.)



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MINUTES OF THE 10TH (TENTH) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF KITUI TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF KITUI FOR FINANCIAL YEAR 2024/2025 THE RECEIVER OF REVENUE STATEMENTS FOR FINANCIAL YEAR 2024/2025 AND COUNTY REVENUE FUND STATEMENTS FOR FINANCIAL YEAR 2024/2025 HELD ON TUESDAY, 3RD FEBRUARY, 2026 AT COMMITTEE ROOM 9, SECOND FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

1. Sen. Moses Otieno Kajwang', CBS, MP - Chairperson
2. Sen. Johnes Mwashushe Mwaruma, MP - Vice Chairperson
3. Sen. Mwenda Gataya Mo Fire, CBS, MP - Member
4. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP - Member
5. Sen. Okong'o Mogeni, CBS, SC, MP - Member
6. Sen. Enoch Kiio Wambua, CBS, MP - Member
7. Sen. Samson Kiprotich Cherarkey, MP - Member
8. Sen. Edwin Watenya Sifuna, CBS, MP - Member

ABSENT WITH APOLOGY

9. Sen. Fatuma Adan Dullo, CBS, MP - Member

SENATE SECRETARIAT

1. Mr. George Otieno - Principal Clerk Assistant
2. Mr. Crispus Tima - Senior Clerk Assistant
3. Mr. David Angwenyi - Clerk Assistant I
4. Mr. Malcolm Ngugi - Senior Legal Counsel
5. Ms. Shirley Milimu - Audio Officer
6. Mr. John Lenkapule - Serjeant-at-Arms

IN ATTENDANCE

COUNTY EXECUTIVE OF KITUI

1. Hon. (Dr.) Julius Malombe, EGH - Governor Kitui County
2. Mr. Peter Kilonzo - CECM, Finance and Economic Planning
3. Ms. Ruth Koki - CECM CMOH&SAN
4. Mr. Peter Ngunda - CECM Water
5. Mr. Timothy Kyalo - County Attorney

6. Mr. Job Makau

- Chief Officer, Finance

7. Dr. Benson Musyoka

Economic Planning

8. Mr. Aggrey Kiamba

-CO Medical Services

9. Ms. Lynn Kitwan

-CO Drugs & Medical Supplies

10. Mr. Joel Muyanga

-CO Public Health & Sanitation

11. Mr. Joseph Kibee

- Accountant General

12. Ms. Irene Muema

- Ag. Head of Supply Chain

13. Mr. Samuel Mwangi

-Municipal Manager

14. Ms. Hellen Mutuku

- Director, Internal Audit

15. Mr. Tom Ojwang

- DHRM

16. Mr. Patrick Munure

-Deputy Director, HRM

17. Mr. Ben Katungi

- CO, EPB

18. Ms. Agneta Munyalo

- E&F Advisor

19. Mr. David Musili

- Principal Accountant

-Public Communication Officer

KITUI COUNTY ASSEMBLY

1. Hon. Gabriel Munyao

- Chair, Kitui PAIC

2. Hon. Mary Ndumbu

-Vice Chair, PAIC

3. Hon. David Munyau

- Member, Kitui PAIC

4. Hon. Jeremiah Mutua

- Member, Kitui PAIC

5. Hon. Paul Maluki

-Member, Kitui PAIC

6. Mr. Jacob Kimanzi

- Clerk Assistant, PAIC

7. Joseph Kimote

-Clerk Assistant, PAIC

OFFICE OF THE AUDITOR GENERAL (OAG)

1. Ms. Pamela Mugalisi

-Director Audit

2. Mr. Edward Okwach

-Director Audit

3. Mr. Patrick Muriuki

- Parliamentary Liaison Officer

THE NATIONAL TREASURY

Ms. Edith Nkanata

- Parliamentary Liaison Officer

OFFICE OF THE CONTROLLER OF BUDGET

Mr. Gilbert Gachanja

- Parliamentary Liaison Officer

MIN/SEN/CPAC/062/2026

PRELIMINARIES AND PRAYERS

The Chairperson called the meeting to order at 10:30 a.m. followed by a word of prayer. Thereafter introductions followed.

MIN/SEN/CPAC/063/2026

ADOPTION OF AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Mwenda Gataya Mo Fire, CBS, MP and seconded by Sen. Enock Wambua, MP as follows;

1. Prayer;

2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath and Tabling of Documents;
5. Preliminaries;
6. Meeting with the County Executive of Kitui to consider the Auditor General's Report on the Financial Statements of the County Executive of Kitui for Financial Year 2024/2025, the Report on Receiver of Revenue Statements and the Report on the County Revenue Fund for the County Executive of Kitui for Financial Year 2024/2025 (*Committee Paper No. 19*);
7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN/SEN/CPAC/064/2026

ADMINISTRATION OF OATH

The Governor of Kitui County, Hon. (Dr.) Julius Malombe, EGH, took Oath of Witness and tabled the Management Responses and Accompanying Annexures for the Report of the Auditor General on Audited Financial Statements for the County Executive of Kitui for the Financial Year 2024/2025 and the Report of the Auditor General on the Financial Statements on Receiver of Revenue for Financial Year 2024/2025 and the Report of the Auditor General on the County Revenue Fund for Financial Year 2024/2025.

MIN/SEN/CPAC/065/2026

**CONSIDERATION OF THE REPORT OF
THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
COUNTY EXECUTIVE OF KITUI FOR
THE FINANCIAL YEAR 2024/2025**

The Committee considered and noted the contents of Committee Paper No. 10 (*Meeting with the County Executive of Kitui*).

BASIS FOR QUALIFIED OPINION

Audit Query	Key issue	Committee Observations/Recommendations
1. Unconfirmed Trade and Other Payables	• The statement of financial position reflect trade and other payables opening balance as at 1 July, 2024 of Kshs.546,435,251 • Prior year audited financial statements closing balance was Kshs.835,868,265	Section 22(1)(c) of the Public Financial Management Regulations (County Governments), 2015 requires, Accounting Officers to ensure that appropriate measures are taken to prepare the financial reports that reflect a true and fair financial position of the entity. Management has submitted an analysis to explain and support

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	• Unexplained variance of Kshs.289,433,014. • Current year's payables balance of Kshs.626,406,908 includes payables amounting to Kshs.89,848,440 which have been outstanding for more than two (2) years with some dating back to the year 2015. Management has not put in place measures to settle the debts.	the variance of Kshs.289,433,014, however the same has not been fully verified by auditors Further, Management has made an undertaking to settle the long outstanding trade and other payables. the variance in closing and opening balance was caused by the migration to accrual accounting OAG informed the committee that they have to verify the analysis submitted total of Kshs.289,433,014 The county stated that it has submitted a pending bills payment plan to CoB Ksh 135 million balance on employee was a result of budget deficit in June 2025, in which the county had requisition net salaries The county had agreed with KRA an amount of Kshs. 196 million relating to employee PAYE. Keep in View (KIV) for follow up in subsequent audit. The Accounting Officer should ensure pending bills form first charge as per the provision of Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015.
Other Matter		
2. Unresolved Prior Year Matters	Outstanding issues as reported in the prior years' audit as detailed in Appendix 1 remained	Out of the 14 outstanding issues, 2 have been addressed Keep in View (KIV) for follow up in subsequent audit.

	unresolved.	The committee was informed that storied maternity ward at kitui county referral hospital is not yet operational, the county has allocated ksh 89 million towards completion of the ward, in subsequent years additional budget will be set aside for the project. The court case for Kabati slaughter house is still on, county awaiting court directions. The County Executive should establish a project management and monitoring system to help in proper project implementation process and timely completion of projects.
Report on Lawfulness and Effectiveness in the Use of Public Resources		
3. Failure to Recognize Provision for Contingent Liabilities	Legal expenses of Kshs.14,369,803 relate to 78 ongoing legal cases. Management did not provide for contingent liabilities, contrary to IPSAS 19.	Management did not comply with the requirements of IPSAS 19(22). Keep in View (KIV) for follow up in subsequent audit. The county failed to disclose contingent liabilities Management should provide for contingent liabilities in line with IPSAS19(22) in the 2025/26 financial statements for the financial year 2025/2026.
4. Delayed Project Operationalization	Amenity ward at Mwingi Sub-County Hospital (Kshs.2,497,395) was not operational by June 2025; equipment idle.	The Ward has been operationalized. The county stated that the ward is now operationalized with a 24 bed capacity OAG to keep in View (KIV) for follow up in subsequent audit. The County Executive should establish a project management and monitoring system to help in proper project implementation

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		process and timely completion of projects.
5. Failure to Operationalize Completed Projects	Projects costing Kshs.51,019,671 (2023–2025) were completed but not operationalized, including Tseikuru X-Ray, Mutitu Theatre, Kauwi X-Ray, Male Ward at Kanziko, Kalisasi Maternity Unit, Kyamatu and Kanguu Dispensaries, Mortuary Block.	Not operational X - ray machine not working Not operational Other requirements not in place Installed and operational The equipment is now functional using a generator, payment made to Kenya power for installation of 3 phase power. Keep in View (KIV) for follow up in subsequent audit. The County Executive should establish a project management and monitoring system to help in proper project implementation process and timely completion of projects.
6. Vandalization of Works at Ithookwe Showground	Electrical works at Ithookwe Showground vandalized; lack of site security.	Security has been enhanced by deploying additional guards. The County Government should ensure that the Showground is guarded at all times in order to ensure that all works are intact and safe.
7. Unsatisfactory Implementation of Projects – Ngomano-Mwitika Market Sump Well	Trenching did not meet specified depth (60cm), no EIA license or WRA permit, land ownership documents not provided.	The contractor redid the work and Nema EIA License provided. WRA permit paid for 19 Sept 2025 The Governor reported that the project is complete, the project will be commissioned in February 2026 Keep in View (KIV) for follow up in subsequent audit. At the time of audit the borehole was not in use The County Executive should establish a project management and monitoring system to help in proper project implementation

		process and timely completion of projects.
8. Unsatisfactory Implementation of Projects – Muvuko-Kyanyaa-Mwanianga Sump Well	Shallow trenching observed; land ownership documents missing.	The contractor redid the work. Sale agreement between owner and County Government attached. Title deed not provided. The project is functional and citizens drawing water Keep in View (KIV) for follow up in subsequent audit. The County Executive should establish a project management and monitoring system to help in proper project implementation process and timely completion of projects.
9. Irregular Procurement of Water Projects	Tiva-Kilawani, Tyaa-Wimbondo-Wikithuki, Tiva-Kalala projects lacked EIA licenses and WRA permits.	The County secured Environmental Impact Assessment Project is functional, water is running (EIA) report. Although Management submitted that formal application has been submitted to the Water Resources Authority, however, the permit has not been issued to the County. Tiva Kilawani and Tyaa Wimbondo Nema licences and an acknowledgement for Tiva Kalala Receipts for the 2 projects for WRA permit provided Keep in View (KIV) for follow up in subsequent audit. The County Executive should ensure that pre-contract compliance checks are conducted and addressed before implementation of such projects.

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10. Irregular Funding of National Government Functions	Kshs.76,727,758 spent on bursaries for schools and institutions; contrary to Fourth Schedule, Constitution of Kenya, 2010.	Attached MOU is not dated and name of the officer who signed for the Cabinet Secretary is not indicated. The county should provide an intergovernmental agreement for issuance of bursaries County to obtain and IPA under article 189, The county informed the committee that it has not budgeted for bursaries in the FY 2025/2026 county to provide to OAG the updated version of the IPA The County Executive should comply with the provisions of Article 187(2) of the Constitution of Kenya.
11. Late Remittance of Statutory Deductions	Kshs.168,176,458 due to KRA, NSSF, and Housing Levy remitted late, contrary to Employment Act, 2007.	Management submitted that the delay was occasioned by lack of funds issuing from late disbursements. The County Executive should comply with the provision of Section 22(2)(a) of the Public Finance Management (county Governments) Regulations, 2015 which require that the officer complies with any tax, levy, duty, pension, commitments and audit commitments as may be provided by legislation.
12. Non-Compliance with One-Third Rule of Basic Salary	66 employees had net salaries below one-third of basic salary, contrary to Employment Act and PSC guidelines.	The number of employees with net salaries below one-third of basic salary has since reduced to 19 employees from 66 employees as at 31 December, 2025. The County Executive should comply with the provision Section 19(3) of the Employment Act, 2007. Keep in View (KIV) for follow up in subsequent audit.

13. Non-Compliance with Law on Ethnic Diversity	91% of 5,549 employees and 88% of 43 recruits were from dominant ethnic group; contrary to Section 65(1)(e) of County Governments Act, 2012.	Management has outlined mechanisms to ensure compliance with the provision of Section 65(1) (e) of the County Governments Act, 2012. The County Executive should endeavor to progressively attain the requirement of the provision of section 65(1) (e) of the County Governments Act, 2012 on ethnic inclusivity. Keep in View (KIV) for follow up in subsequent audit.
14. Non-Compliance with Fiscal Responsibility – Wage Bill	Employee costs Kshs.5,536,786,270 (48% of total receipts) exceeded 35% limit per PFMA regulations.	The County Executive should comply with the provision of Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015. Keep in View (KIV) for follow up in subsequent audit.
15. Irregular Payment to Council of Governors	Kshs.2,000,000 paid to CoG for delegate registration, contrary to Section 37, Inter-Governmental Relations Act, 2012.	The County Executive should stop payments to the Council of Governors (COG).
16. Failure to Submit Financial Statements for Kitui and Mwingi Municipalities	Municipalities failed to submit financial statements for 2019/20–2024/25; budgets of Kshs.259,152,321 included in County Government reports; quarterly financial reports not submitted.	The Municipalities bank accounts opened Disbursements to Municipalities done The Municipalities should comply with the provision of Regulation 21 of Public Finance Management (County Governments) Regulations, 2015 and submit financial statements for financial year 2025/2026. Keep in View (KIV) for follow up in subsequent audit.
17. Failure to Dispose Unserviceable Assets	36 unserviceable vehicles not disposed of; contrary to Public Procurement and Asset Disposal Act, 2015.	The County Executive has not demonstrated how the grounded motor vehicles will be disposed. Management should put measures

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		in place to ensure that grounded and unserviceable vehicles are disposed of, and grounded and serviceable vehicles are repaired accordingly. Keep in View (KIV) for follow up in subsequent audit.
18. Failure to Retain Facilities Improvement Funds (FIF) at Hospitals	Kshs.722,049,214 collected by 14 health facilities; Kshs.416,842,808 transferred to County Revenue Fund; surplus Kshs.8,761,190; contrary to FIF Act, 2023.	The County issued directive to health facilities to retain revenue at source as from May 2025 facilities are now retaining the monies and expend at source. Ksh 722,049,214 was accrued revenue from health facilities, Ksh, 425 million was the actual cash collected. The County Executive should comply with the provisions of Section 5(1)(2) of the Facilities Improvement Financing Act, 2023. Keep in View (KIV) for follow up in subsequent audit.
19. Lack of Fixed Assets Register	Property, plant, and equipment balance Kshs.3,413,957,120; fixed assets register not maintained in prescribed format; missing serial numbers, acquisition dates, locations, and cost.	Draft Asset Policy provided. The County Executive should maintain fixed asset register in the prescribed format. Keep in View (KIV) for follow up in subsequent audit.
20. Use of Manual Payroll	Manual payroll used for Kshs.4,599,266 of employee costs; prone to errors and weak internal controls.	Management should ensure strengthening of Human resource internal controls to ensure all employees are on boarded into the Human Resource Integrated system. Keep in View (KIV) for follow up in subsequent audit.

**CONSIDERATION OF THE REPORT OF
THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
RECEIVER OF REVENUE FOR THE
COUNTY EXECUTIVE OF KITUI FOR
THE FINANCIAL YEAR 2024/2025**

Audit Query	Concern	Committee Observation/Recommendation
Opinion:		
1. Long Outstanding Receivables from Non-Exchange Transactions	The statement of financial position reflects receivables from non-exchange transactions balance of Kshs.1,583,461,357 which, as disclosed in Note 32 to the financial statements include receivables totalling Kshs.660,135,037 which have been outstanding for more than three (3) years. Management did not provide measures put in place to recover the long outstanding receivables from non-exchange transactions.	The Accounting Officer should undertake debtors' circularization to confirm the authenticity of the receivables. Duplicated land rates to be identified and receivables cleaned up The Accounting Officer should also put elaborate measures in place to ensure full recovery of the long-outstanding land rates arrears of Kshs. 660,135,037.
Emphasis of Matter 2. Budgetary Control and Performance	The statement of comparison of budget and actual amounts reflects final revenue targets and actual on comparable basis of Kshs.1,145,025,058 and Kshs.996,252,347 respectively resulting to revenue budget under-realization of Kshs.148,772,711 or approximately 13% of the budget.	The Accounting Officer should ensure adequate measures are put in place to ensure full realization of planned activities. OAG to keep in View (KIV) for follow up in subsequent audit.

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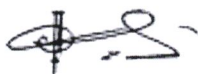
Report on Lawfulness and Effectiveness in the Use of Public Resources 2. Delayed Enactment of the County Revenue Administration Act	During the year under review, the County Government had not enacted legislation to guide on revenue assessment, billing, collection and enforcement. This is contrary to Section 120 of the County Governments Act, 2012 which requires every County to enact legislation to guide on revenue assessment, billing, collection and enforcement.	The County Executive Committee Member for Finance, in collaboration with the County Assembly, should expedite the debate, approval, and enactment of the County Revenue Administration Bill and ensure timely operationalization once enacted. The County stated that Kitui County River Basins and Utilization Act 2024 has been enacted and operational. The Act has will create a framework and control mechanisms for collection of sand and other cess revenues in the County The Committee raised concern on the gross under performance of own source revenue collection particularly cess from sand and market fees The committee noted that the county has great potential in sand revenue collection which the county has not optimized. The Committee noted weak internal controls leading to revenue leakages. The Committee resolved to carry out a site visit in the county of Kitui to ascertain the prevailing situation in revenue collection OAG to keep in View (KIV) for follow up in subsequent audit
Report on Effectiveness of Internal Controls, Risk Management and Governance		
3. Weaknesses in the County Government Revenue Management System	Review of records revealed that the County Government's automated Revenue Management System had significant control gaps. Revenue	The Accounting Officer should: Investigate and explain the gaps in receipt sequencing and strengthen controls to ensure sequential issuance of

	records revealed unexplained gaps in sequential receipt numbers. In addition, the system lacked the functionality to generate invoices or demand notices where receipts were only issued upon collection. The weaknesses compromise the ability to confirm the total revenue collected and to verify the completeness and accuracy of amounts reported.	receipts, including safeguards against unauthorized deletion or skipping of numbers. ii. Enhance the revenue management system to generate invoices and record demand notices, creating a full audit trail from assessment to collection. iii. Institute periodic reconciliations of receipt registers and assessed revenue to ensure completeness and accuracy of recorded revenue.
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MIN/SEN/CPAC/066/2026

**ADJOURNMENT AND DATE OF
NEXT MEETING**

The meeting was adjourned at 4:20 p.m. The next meeting would be held on Wednesday, 4th February, 2026 at 10:00 am. for interrogation of the Report of the Auditor General on the Financial Statements for Kwale and Nyeri County Executives.



SIGNATURE.....

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP)

DATE.....25/03/2026.....

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13TH PARLIAMENT 5TH SESSION

MINUTES OF THE 6TH (SIXTH) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF WEST POKOT TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF WEST POKOT COUNTY EXECUTIVE FOR FINANCIAL YEAR 2024/2025, THE RECEIVER OF REVENUE STATEMENT AND THE COUNTY REVENUE FUND FOR FINANCIAL YEAR 2024/2025 HELD ON FRIDAY, 30TH JANUARY, 2026 AT COMMITTEE ROOM 9, SECOND FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

- | | |
|--------------------------------------|-------------------|
| 1. Sen. Johnes Mwashushe Mwaruma, MP | - Ag. Chairperson |
| 2. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 3. Sen. Enoch Kiio Wambua, CBS, MP | - Member |

ABSENT WITH APOLOGY

- | | |
|---|---------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 2. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 3. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 4. Sen. Samson Kiprotich Cherarkey, MP | - Member |
| 5. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |
| 6. Sen. Edwin Watanya Sifuna, CBS, MP | - Member |

SECRETARIAT

- | | |
|-----------------------|--------------------------------|
| 1. Mr. George Otieno | - Principal Clerk Assistant II |
| 2. Mr. Crispus Tima | - Clerk Assistant I |
| 3. Mr. David Angwenyi | - Clerk Assistant I |
| 4. Mr. Malcom Ngugi | - Legal Counsel |
| 5. Mr. Gilbert Juma | - Legal Counsel |
| 6. Ms. Joan Mahinda | - Researcher |
| 7. Mr. Salat Hussein | - Fiscal analysts |
| 8. Ms. Shirley Milimu | - Audio Officer |
| 9. Mr. John Chege | - Serjeant-at-arm |

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IN ATTENDANCE

A. COUNTY GOVERNMENT OF WEST POKOT

- | | |
|-----------------------------------|--|
| 1. Hon. Kachapin Simon | - Governor |
| 2. Mr. Woyakapal Paul | - CECM – Finance |
| 3. Mr. Tyno Rotino | - Chief of Staff |
| 4. Mr. Haron Murimu | - Head of Treasury |
| 5. Mr. Henry Ngare | - Head of Revenue |
| 6. Mr. Thomas Lotiaka | - Head of Internal Audit |
| 7. Mr. Geoggrey Kapatete | - Head of HRM |
| 8. Mr. Rotich Kamtie | - Head of ICT |
| 9. Mr. Samuel Lowasikou | - Head of Financial Reporting |
| 10. Ms. Naomi Lemreng | - Chief Officer Finance |
| 11. Mr. Reuben Lotumale | - Chief Officer Roads and Public Works |
| 12. Mr. Leonard Kamsait | - Chief Officer Water and Environment |
| 13. Mr. Ngaliman Silas
Officer | - Principal Human Resource Management |
| 14. Mr. Nickson oghisho | - ICT Officer |

1. OFFICE OF THE AUDITOR GENERAL

- | | |
|------------------------|--------------------------------|
| 1. Dr. Charles Mutari | - Director of Audit-OAG |
| 2. Mr. Benard Maina | - Deputy Director of Audit-OAG |
| 3. Mr. Patrick Muriuki | - Liaison Officer-OAG |

2. OFFICE OF THE CONTROLLER OF BUDGET

- | | |
|-------------------------|------------------|
| 1. Mr. Gilbert Gachanja | -Liaison Officer |
|-------------------------|------------------|

3. OFFICE OF THE NATIONAL TREASURY

- | | |
|----------------------|------------------|
| 1. Ms. Edith Nkanata | -Liaison Officer |
|----------------------|------------------|

4. OFFICE OF THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTS

- | | |
|----------------------|------------------|
| 1. Mr. Charles Tunga | -Liaison Officer |
|----------------------|------------------|

MIN. NO. SEN/CPAC/036/2026 PRAYER

The meeting was called to order by the Chairperson at thirty minutes past Ten O'clock followed by a word of prayer.

MIN. NO. SEN/CPAC/037/2026 ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Okong'o Mogeni, CBS, SC, MP and seconded by Sen. Enoch Kiio Wambua, CBS, MP, as follows –

1. Prayer;
2. Adoption of Agenda;
3. Introductions;

4. Administration of Oath of Witness and Tabling of Documents;
5. Preliminaries;
6. Meeting with County Executive of West Pokot to consider Reports of the Auditor-General on the Financial Statements of the West Pokot County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025;
7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN. NO. SEN/CPAC/038/2026

**ADMINISTRATION OF OATH OF
WITNESS AND TABLING OF
DOCUMENTS**

The Governor of West Pokot County took Oath of Witness and tabled the Management responses and supporting documents for the West Pokot County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/039/2026

PRELIMINARIES

The Auditor briefed the Committee on the status of the Auditor General's Reports for the West Pokot County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/040/2026

**MEETING WITH COUNTY EXECUTIVE OF
WEST POKOT TO CONSIDER REPORTS
OF THE AUDITOR-GENERAL ON THE
WEST POKOT COUNTY EXECUTIVE FOR
FINANCIAL YEAR 2024/2025, THE
RECEIVER OF REVENUE STATEMENT
AND THE COUNTY REVENUE FUND FOR
FINANCIAL YEAR 2024/2025**

The Committee considered and noted the contents of Committee Paper No. 6 (*Meeting with the County Executive of West Pokot*).

The following queries were interrogated on the County Executive—

a) For the Year ended 30th June 2024/2025

REPORT ON THE FINANCIAL STATEMENTS		
Audit Query	Concern	Observation and Recommendations
1. Unsupported Property Plant and Equipment	-Management did not provide a verifiable detailed asset register in support of the balance. In the circumstances, the accuracy and completeness of the balance on	The Committee directed the County Executive Committee Member (CECM) in charge of Finance to ensure timely submission of documents

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	property, land and equipment of Kshs. 1,407,398,580 could not be confirmed. during the audit process in line with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015. Further, the Committee directed Management to submit the updated Asset Register to the Auditor in two weeks from the date of the meeting. Consequently, the Committee directed Management to ensure progressively prepare financial statements on accrual basis. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
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During the meeting, the committee noted that the Management were not well prepared and were unable to respond to queries raised in the Auditor General's Reports.

After deliberations, the Committee resolved to adjourn the meeting to a later date to be communicated to the Governor.

Further, the Committee directed the Management to sit with Auditors from the region and reconcile some of the issues raised in the Reports, for them to have a Report that can be presented before the Committee.

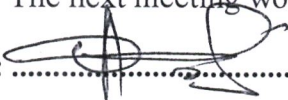
MIN. NO. SEN/CPAC/041/2026 ANY OTHER BUSINESS

There was no any other business.

MIN. NO. SEN/CPAC/042/2026

DATE OF NEXT MEETING &
ADJOURNMENT

The Chairperson adjourned the meeting at eighteen minutes past one o'clock in the afternoon. The next meeting would be on notice.

SIGNED:  DATE: 25/03/2026

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP.)

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13TH PARLIAMENT 5TH SESSION
MINUTES OF THE 30TH (THIRTIETH) SITTING OF THE COUNTY PUBLIC
ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF
MACHAKOS TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON
THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF
MACHAKOS FOR FINANCIAL YEAR 2024/2025 THE RECEIVER OF
REVENUE STATEMENTS FOR FINANCIAL YEAR 2024/2025 AND COUNTY
REVENUE FUND STATEMENTS FOR FINANCIAL YEAR 2024/2025 HELD
ON FRIDAY, 13TH MARCH, 2026 AT COMMITTEE ROOM 9, SECOND
FLOOR, BUNGE TOWER AT 2:00 P.M.

PRESENT

- | | |
|---|--------------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 2. Sen. Johnes Mwashushe Mwaruma, MP | - Vice Chairperson |
| 3. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 4. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 5. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 6. Sen. Enoch Kiio Wambua, CBS, MP | - Member |
| 7. Sen. Edwin Watenya Sifuna, CBS, MP | - Member |

APOLOGY

- | | |
|--|----------|
| 8. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |
| 9. Sen. Samson Kiprotich Cherarkey, MP | - Member |

IN ATTENDANCE

COUNTY EXECUTIVE OF MACHAKOS

- | | |
|-----------------------------|----------------------------|
| 1. Hon. Wavinya Ndeti | -Governor, Machakos County |
| 2. Dr. Muya Ndambuki | -County Secretary |
| 3. Mr. Albanus Mutisya | -Chairman- CPSB |
| 4. Ms. Catherine Mutanu | -CECM Finance |
| 5. Dr. Consolata Mutisya | -CECM Education |
| 6. Mr. Justus Kasivu | -CECM Health |
| 7. Mr. Julius Kasanga | -C.O Finance |
| 8. Mr. Dan Obare | -CO ICT |
| 9. Mr. Rashid Kala | -CO-MS/HF&ID |
| 10. Col (RTD) Gideon Mbithi | -CO Public Works |

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11. Ms. Bernice Kioko	-CO ECDE
12. Dr. Juli Anne Wambua	-CO MYS
13. Ms. Juliet Nthambi	-County Solicitor
14. Dr. Bernard Muli	-Director Accounting Services
15. Ms. Stella Miriti	-Director, Budget
16. Mr. Otieno Otieno	-CFO Revenue Management
17. Dr. Mathuki J. Musyoki	-Head of Procurement
18. Mr. Daniel Mumo	-Head Internal Audit
19. Mr. Boniface Muli	-Member, Audit Committee
20. Mr. David Munywoki	-D.D Accounting Services
21. Ms. Julia Babashi	-Liaison Office of the Governor
22. Eng. John Nzuki	-Chief Engineer

SENATE SECRETARIAT

1. Mr. George Otieno	-Principal Clerk Assistant II
2. Mr. Crispus Tima	- Senior Clerk Assistant
3. Ms. Beatrice Kapei	-Principal Legal Counsel
4. Ms. Charity Kanze	- Research Officer III
5. Mr. Joseph Otieno	- Audio Assistant
6. Ms. Joy Were	-Attachee

OFFICE OF THE AUDITOR GENERAL (OAG)

1. Ms. Pamela Mugalisi	-Director Audit
2. Mr. Charles Kinuthia	-D.D Audit
3. Mr. Patrick Muriuki	-Principal Auditor

MIN/SEN/CPAC/185/2026

PRELIMINARIES AND PRAYERS

The Chairperson called the meeting to order at 2:25 p.m. followed by a word of prayer. Thereafter introductions followed.

MIN/SEN/CPAC/186/2026

ADOPTION OF AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Sifuna Edwine Watenya, MP and seconded by Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP as follows;

1. Prayer;
2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath and Tabling of Documents;
5. Preliminaries;
6. Meeting with the County Executive of Machakos to consider the Auditor General's Report on the Financial Statements of the County Executive of Machakos for Financial Year 2024/2025, the Report on Receiver of Revenue Statements and the Report on the County Revenue Fund for the County

Executive of Machakos for Financial Year 2024/2025 (*Committee Paper No. 48*);

7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN/SEN/CPAC/187/2026

ADMINISTRATION OF OATH

The Governor of Machakos County, Hon. Wavinya Ndeti, EGH, took Oath of Witness and tabled the Management Responses and Accompanying Annexures for the Report of the Auditor General on Audited Financial Statements for the County Executive of Machakos for the Financial Year 2024/2025, the Report of the Auditor General on the Financial Statements on Receiver of Revenue for Financial Year 2024/2025 and the Report of the Auditor General on the County Revenue Fund for Financial Year 2024/2025.

MIN/SEN/CPAC/188/2026

CONSIDERATION OF THE REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF MACHAKOS FOR THE FINANCIAL YEAR 2024/2025

BASIS FOR QUALIFIED OPINION

No.	Audit Query	Concern	Committee observation/Recommendation
OTHER MATTER			
1.	Unresolved Prior Year Matters	In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. Review of the status during the audit of financial year 2024/2025 revealed that the following matters remained unresolved.	As per the follow-up on status of implementation on recommendations from senate only two issues remained unresolved. The Committee observe that trade payables were not captured in the main report of the OAG but included in the notes as prior year matters. The committee observed that trade payables stand at KES 4.3 Billion. The Committee directed the County ass follows 1. Trade payables due for more than 365 days must be considered as poor financial management and the county executive must provide

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No.	Audit Query	Concern	Committee observation/Recommendation
OTHER MATTER			
			actionable payment plans within ninety (90) days of the adoption of this report, failure to which the subsequent quarter budget releases will not be effected; 2. The county executive to pay all staff payables to their staff within ninety (90) days of the payables becoming due. 3. The county executive to pay all statutory deductions to the relevant agencies within statutory deadlines and in any event within ninety (90) days of the deductions becoming due. 4. The county executive to pay all pension deductions to the relevant fund within ninety (90) days of the deductions becoming due. 5. The County to submit to the OAG within 14 days, an aging analysis and payment plan for trade payables.
REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC OF RESOURCES			
1.	Stalled projects	Review of various projects commenced in the County revealed that fifty four (54 projects) awarded at a contract price of Kshs.1,132,065,268 had stalled at various stages of completion. This was after the County had incurred a total cost of Kshs.314,262,161 which was paid to various contractors. Further the work in	Management to ensure all stalled projects have been revived and completed to ensure the County gets value for money. The Committee resolved to undertake a projects visit in the County of Machakos at a later date to ascertain the status of project implementation

No.	Audit Query	Concern	Committee observation/Recommendation
OTHER MATTER			
		progress was not reported in fixed assets register.	

The Committee resolved to use management written responses during report writing for issues not interrogated in the meeting.

MIN/SEN/CPAC/189/2026

**CONSIDERATION OF THE REPORT
OF THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
RECEIVER OF THE COUNTY
EXECUTIVE OF MACHAKOS FOR
THE FINANCIAL YEAR 2024/2025**

Unmodified Opinion

No.	Audit Query	Concern	Committee Observation/Recommendation
EMPHASIS OF MATTER			
1.	Budgetary Control and Performance	The statement of comparison of budget and actual amounts reflects final revenue targets and actual on comparable basis of Kshs.3,925,793,065 and Kshs.2,116,411,126 respectively resulting to revenue budget under-realization of Kshs.1,809,381,939 or approximately 46 % of the revenue budget. The under-realization of revenue budget affected the planned activities and may have impacted negatively on service delivery to the Public. My opinion is not modified in respect of this matter.	Management to put in place measures to ensure full revenue realization as budgeted for the year The Committee observed that cess collection from markets, and quarries dropped in the financial year under review. The County stated that the drop in quarry revenue was occasioned by the close of the Ngelani quarry. Further the introduction of a new revenue collection disrupted digital payments resulting in decline in markets, parking and farm stream collections. The county informed the Committee that the revenue collection system (MachaPay) was fully developed by the county and they have full ownership of the system. The county stated that they project to collect higher revenue in FY 2025/2026 The Committee directed the

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No.	Audit Query	Concern	Committee Observation/Recommendation
EMPHASIS OF MATTER			
			OAG to conduct a systems audit in the County to establish the effectiveness and efficiency of the revenue collection system

MIN/SEN/CPAC/190/2026

**ADJOURNMENT AND DATE OF
NEXT MEETING**

The meeting was adjourned at 3:47 p.m. The next meeting would be held on Monday, 16th March, 2026 at 10:00 a.m.

SIGNATURE.....

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP)

DATE.....25/03/2026.....



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13TH PARLIAMENT 5TH SESSION

MINUTES OF THE 11TH (ELEVENTH) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF KWALE TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF KWALE COUNTY EXECUTIVE FOR FINANCIAL YEAR 2024/2025, THE RECEIVER OF REVENUE STATEMENT AND THE COUNTY REVENUE FUND FOR FINANCIAL YEAR 2024/2025 HELD ON WEDNESDAY, 4TH FEBRUARY, 2026 AT COMMITTEE ROOM 9, SECOND FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

- | | |
|--|---------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 2. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 3. Sen. Samson Kiprotich Cherarkey, MP | - Member |
| 4. Sen. Edwin Watanya Sifuna, CBS, MP | - Member |

ABSENT WITH APOLOGY

- | | |
|---|--------------------|
| 1. Sen. Johnes Mwashushe Mwaruma, MP | - Vice Chairperson |
| 2. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 3. Sen. Enoch Kiiro Wambua, CBS, MP | - Member |
| 4. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 5. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |

IN ATTENDANCE

- | | |
|---------------------------|-----------------------------|
| 1. Sen. Chimera
County | - Nominated Sen. From Kwale |
|---------------------------|-----------------------------|

SECRETARIAT

- | | |
|------------------------|--------------------------------|
| 1. Mr. George Otieno | - Principal Clerk Assistant II |
| 2. Mr. David Angwenyi | - Clerk Assistant I |
| 3. Mr. Malcolm Ngugi | - Legal Counsel |
| 4. Ms. Annette Khayela | - Researcher |
| 5. Ms. Shirley Musimbi | - Audio Officer |
| 6. Mr. David Barasa | - Serjeant-at-arm |

IN ATTENDANCE

A. COUNTY GOVERNMENT OF KWALE

- | | |
|---------------------------|---------------------------|
| 1. Hon. Fatuma Achani | - Governor |
| 2. CPA Bakari Sebe | - CECM-Finance |
| 3. Ms. Francisca Kilonzo | - CECM-SSTM |
| 4. Mr. Michael Mutuku | - CECM-TTED |
| 5. Mr. Ali Joro | - CECM-RPW |
| 6. Ms. Sylvia Chidodo | - County Secretary |
| 7. Mr. Salim Gombeni | - County Attorney |
| 8. CPA Alex Onduko | - Chief Officer Finance |
| 9. CPA Hassan Chipi | - Chief Officer Trade |
| 10. CPA Hamisi Mwakadingo | - Ag. Receiver of Revenue |
| 11. Mr. Salim Zimbu | - Chief Officer Roads |
| 12. Mr. Anthony Mwanya | - Chief Officer |
| 13. Mr. Chari Gakurya | - Ag. DAS |
| 14. Mr. Abdi Nhem | - Accountant |
| 15. Mr. Timothy Okello | - Accountant |
| 16. Ms. Petronila Kithuka | - Security |
| 17. Mr. Chinyavu Gwede | - Security |

2. OFFICE OF THE AUDITOR GENERAL

- | | |
|------------------------|--------------------------------|
| 1. Mr. Leonard Opar | - Director of Audit-OAG |
| 2. Mr. Samuel Obonyo | - Deputy Director of Audit-OAG |
| 3. Mr. Gumbo Agneyya | - Senior Auditor |
| 4. Mr. Patrick Muriuki | - Liaison Officer-OAG |

3. OFFICE OF THE CONTROLLER OF BUDGET

- | | |
|------------------------|------------------|
| 1. Mr. Dishon Mhabashi | -Liaison Officer |
|------------------------|------------------|

4. OFFICE OF THE ETHICS AND ANTI CORRUPTION COMMISSION

- | | |
|-----------------------|------------------|
| 1. Ms. Patrick Kinoti | -Liaison Officer |
|-----------------------|------------------|

MIN. NO. SEN/CPAC/067/2026 PRAYER

The meeting was called to order by the Chairperson at thirty minutes past Ten O'clock followed by a word of prayer.

MIN. NO. SEN/CPAC/068/2026 ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Samson Kiprotich Cherarkey, MP and seconded by Sen. Edwin Watenya Sifuna, CBS, MP, as follows –

1. Prayer;
2. Adoption of Agenda;
3. Introductions;

4. Administration of Oath of Witness and Tabling of Documents;
5. Preliminaries;
6. Meeting with County Executive of Kwale to consider Reports of the Auditor-General on the Financial Statements of the Kwale County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025;
7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN. NO. SEN/CPAC/069/2026

ADMINISTRATION OF OATH OF WITNESS AND TABLING OF DOCUMENTS

The Governor of Kwale County took Oath of Witness and tabled the Management responses and supporting documents for the Kwale County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/070/2026

PRELIMINARIES

The Auditor briefed the Committee on the status of the Auditor General's Reports for the Kwale County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/071/2026

MEETING WITH COUNTY EXECUTIVE OF KWALE TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE KWALECOUNTY EXECUTIVE FOR FINANCIAL YEAR 2024/2025, THE RECEIVER OF REVENUE STATEMENT AND THE COUNTY REVENUE FUND FOR FINANCIAL YEAR 2024/2025

The Committee considered and noted the contents of Committee Paper No. 11 (*Meeting with the County Executive of Kwale*).

The following queries were interrogated on the County Executive—

a) For the Year ended 30th June 2024/2025

REPORT ON THE FINANCIAL STATEMENTS		
Audit Query	Concern	Observation and Recommendations
1. Unsupported and Inaccurate Employee Costs	-Employee costs of Kshs. 3,560, 878,899 include Kshs. 31,254,004 paid to members of staff as salary arrears in the year.	The Committee directed the County Executive Committee Member (CECM) in charge of Finance to ensure timely submission of documents during the audit process in line

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	The expenditure was not supported by approvals to show the nature and the period to which the expenditure related. Inclusion of salaries paid on behalf of municipalities which are self-reporting entities.	with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
2. Unsupported Expenditure on Other Grants and Subsidies.	Other grants and subsidies amount Kshs. 228,000,000 include Kshs. 30,000,000 in respect of grants aid to the County Vocational and Technical Colleges (VTCs). The expenditure was not supported by annual reports, indicating how the amounts received were sent from the VTCs. In the circumstances, the accuracy and regularity of the expenditure could not be confirmed.	The Committee directed the County Executive Committee Member (CECM) in charge of Finance to ensure timely submission of documents during the audit process in line with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
3. Unsupported Voided Transactions.	Transactions amounting to Kshs. 1,939,611,177 which were initiated but later voided without justification and approvals.	The Committee observed that approvals by the National Treasury and payments vouchers not provided. The Committee directed the County Executive Committee Member (CECM) in charge of

		Finance to ensure timely submission of documents during the audit process in line with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
4. Irregular Contract for Construction of Psychiatry Ward	Roerty, lant and equipment balance of Kshs. 3,943,308, included Kshs. 710,693,512 in respect of buildings. Kshs. 11,407,266 was incurred on construction of Psychiatry Ward at Tiwi Rural Health Training Centre at a contract sum of Kshs. 10,000,000. The winning bidder was awarded the tender at a cost of Kshs. 17,918,205. No evidence of negotiation of the rice with the winning bidder or how the quoted and awarded price was varied by Kshs. 7,918,205 was provided.	The Committee directed the County Executive Committee Member (CECM) in charge of Finance to ensure timely submission of documents during the audit process in line with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
5. Irregularities in Construction of County Aggregation and Industrial Park.	There was an unlawful variation of item quantities of u to 1007% and amounts of various items from the original Bill of Quantities.	The Committee observed that approval for utilisation of provisional sum has not been availed.

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	Extra works were introduced without following due process and approval of the tender awarding authority. No evidence was provided for audit to show that the accounting officer had anointed a project Management Team	The Committee directed Management to ensure projects are implemented as per the procurement laws. Further, the Committee directed the County Executive Committee Member (CECM) in charge of Finance to ensure timely submission of documents during the audit process in line with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
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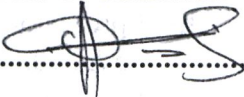
After deliberations and scrutiny of the auditor general's reports, the Committee directed the Auditor to keep an eye on other unresolved queries and confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix.

MIN. NO. SEN/CPAC/072/2026 ANY OTHER BUSINESS

There was no any other business.

MIN. NO. SEN/CPAC/073/2026 DATE OF NEXT MEETING & ADJOURNMENT

The Chairperson adjourned the meeting at two o'clock in the afternoon. The next meeting would be on notice.

SIGNED:  **DATE:** 25/03/2026

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP.)



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13TH PARLIAMENT 5TH SESSION

MINUTES OF THE 14TH (FOURTEENTH) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF ELGEYO MARAKWET TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF ELGEYO MARAKWET COUNTY EXECUTIVE FOR FINANCIAL YEAR 2024/2025, THE RECEIVER OF REVENUE STATEMENT AND THE COUNTY REVENUE FUND FOR FINANCIAL YEAR 2024/2025 HELD ON FRIDAY, 6TH FEBRUARY, 2026 AT COMMITTEE ROOM 9, SECOND FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

- | | |
|---|---------------|
| 1. Sen. Johnes Mwashushe Mwaruma, MP | - Chairperson |
| 2. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 3. Sen. Enoch Kiio Wambua, CBS, MP | - Member |
| 4. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 5. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |

ABSENT WITH APOLOGY

- | | |
|--|---------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 2. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 3. Sen. Samson Kiprotich Cherarkey, MP | - Member |
| 4. Sen. Edwin Watenya Sifuna, CBS, MP | - Member |

IN ATTENDANCE

- | | |
|----------------------------------|---------------------------|
| 1. Sen. William Kisang
County | - Senator Elgeyo Marakwet |
|----------------------------------|---------------------------|

SECRETARIAT

- | | |
|------------------------|--------------------------------|
| 1. Mr. George Otieno | - Principal Clerk Assistant II |
| 2. Mr. David Angwenyi | - Clerk Assistant I |
| 3. Ms. Annette Khayela | - Researcher |
| 4. Ms. Rose Ometere | - Audio Officer |
| 5. Mr. David Barasa | - Serjeant-at-arm |

IN ATTENDANCE

A. COUNTY GOVERNMENT OF ELGEYO MARAKWET

- | | |
|--------------------------|--------------------------------------|
| 1. Hon. Wisley Rotich | - Governor |
| 2. Mr. Alphaeces Tanui | - CECM-Finance |
| 3. Mr. Jason Lagat | - CECM-Water |
| 4. Mr. Edmund Serui | - CECM-ICT |
| 5. Ms. Monica Rotich | - CECM-Health Services |
| 6. Mr. Lazarus Cheplui | - County Secretary |
| 7. Ms. Dorius Cheruiyot | - County Attorney |
| 8. Mr. David Chebii | - Head of financial reporting |
| 9. CA. John Klen | - Director Finance |
| 10. Mr. Kipruto Chesos | - Chief Officer FE |
| 11. Mr. Robert Lagat | - Chief Officer Livestock |
| 12. Ms. Sheilah Binr | - Ag. Payroll Manager |
| 13. Ms. Dorcas Kimmetich | - CSB Member |
| 14. Ms. Eninah Komen | - Snr. Director Human Resource |
| 15. Mr. Josphat Kenah | - Town Administrator |
| 16. Mr. Solomon Randie | - Receiver of Revenue |
| 17. Mr. Amos Kiptum | - Internal Auditor |
| 18. Ms. Caroline Magut | - Ag. Director Suly Chain Management |

2. OFFICE OF THE AUDITOR GENERAL

- | | |
|---------------------|-------------------------|
| 1. Mr. Andrew Kintu | - Director of Audit-OAG |
| 2. Mr. Felix Tonge | - Liaison Officer-OAG |

MIN. NO. SEN/CPAC/089/2026 PRAYER

The meeting was called to order by the Chairperson at thirty minutes past Ten O'clock followed by a word of prayer.

MIN. NO. SEN/CPAC/090/2026 ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Okong'o Mogeni, CBS, SC, MP and seconded by Sen. Enoch Kiio Wambua, CBS, MP, as follows –

1. Prayer;
2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath of Witness and Tabling of Documents;
5. Preliminaries;
6. Meeting with County Executive of Elgeyo Marakwet to consider Reports of the Auditor-General on the Financial Statements of the Elgeyo Marakwet County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025;

7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN. NO. SEN/CPAC/091/2026

**ADMINISTRATION OF OATH OF
WITNESS AND TABLING OF
DOCUMENTS**

The Governor of Elgeyo Marakwet County took Oath of Witness and tabled the Management responses and supporting documents for the Elgeyo Marakwet County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/092/2026

PRELIMINARIES

The Auditor briefed the Committee on the status of the Auditor General's Reports for the Elgeyo Marakwet County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/093/2026

**MEETING WITH COUNTY EXECUTIVE OF
ELGEYO MARAKWET TO CONSIDER
REPORTS OF THE AUDITOR-GENERAL ON
THE ELGEYO MARAKWET COUNTY
EXECUTIVE FOR FINANCIAL YEAR
2024/2025, THE RECEIVER OF REVENUE
STATEMENT AND THE COUNTY
REVENUE FUND FOR FINANCIAL YEAR
2024/2025**

The Committee considered and noted the contents of Committee Paper No. 14 (*Meeting with the County Executive of Elgeyo Marakwet*).

The following queries were interrogated on the County Executive—

a) For the Year ended 30th June 2024/2025

REPORT ON THE FINANCIAL STATEMENTS		
Audit Query	Concern	Observation and Recommendations
1. Recognition of Property, Plant and Equipment from Defunct Local Authorities Without Valuation	-The accuracy and completeness of property, land and equipment balance of Kshs. 8,676,298,839 could not be confirmed.	The Committee directed Management to maintain a comprehensive and accurate register that includes an aging analysis of all Assets. Further, the Committee directed Management to liaise with the IGRTC and a qualified valuer, to undertake complete valuation and

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		disclose in line with ISAS requirements. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
2. Biological Assets.	The recognition of biological assets failed to account for the change in fair value in biological assets arising from growth and valuation. In the circumstances, the accuracy, valuation and completeness of the biological assets balance of Kshs. 274,642,715 could not be confirmed.	The Committee directed the Management to categorize the Biological Assets and submit to the Auditor for verification in two weeks from the date of the meeting. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES		
Audit Query	Concern	Observation and Recommendations
3. Failure to Appoint a committee to Guide the Transition from Cash to Accrual Accounting.	The County Executive did not appoint a steering Committee and project manager to guide the transition and therefore, there was no road map for transitioning. In the circumstances, Management was in breach.	The Committee noted the efforts of the Management in addressing the issues raised. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.

4. Irregular Acting Appointments.	Review of the payroll and payment schedules revealed that seven (7) senior County Government officials have been in acting positions beyond the stipulated six (6) months period. Further, review of personal files revealed that two (2) officers; Director of Human Resource and Director of Alcoholic Drinks Control Fund, were in acting positions without official appointment letters to the acting positions.	The Committee directed Management to advertise and share the advert to the OAG for verification in two weeks from the date of the meeting. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
5. Lack of Annual Recruitment Plans	Review of the records revealed that the County Executive recruited fifteen (15) employees during the year. However, it did not have recruitment plans to guide the recruitment process	The Committee noted the efforts of the Management in addressing the issues raised. The Committee directed management to regularise the process in two weeks from the date of the meeting The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
6. Variance in Employee Numbers	The actual number of employees could not be confirmed.	The Committee noted the efforts of the Management in addressing the issues raised. The Committee directed management to regularise the process in seven days from the date of the meeting. Further, the Committee directed the Management to submit to the Auditor the list of the staffs, details and their

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		departments also in seven days from the date of the meeting. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
7. Irregular Retention of Refundable Deposits and prepayments.	Management did not explain the reasons for non-settlement of the refundable deposits and prepayments. In the circumstances, the prolonged non-payment of retention monies may expose the entity to potential litigation, penalties, and interest claims.	The Committee noted the efforts of the Management in addressing the issues raised. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
8. Conflict Between County Act and National Law	The County in bid to address development disparities through equality, equity and non-discrimination envisaged in Article 27 of the Constitution of Kenya, enacted specific local legislation to provide a framework for the allocation of funds to ward based projects known as the Elgeyo Marakwet Development Act, 2015. However, review of the Act, revealed that there were sections that contradicted National Legislation such as the Public Procurement and Asset Disposal Act 2015 and the Public Finance Management Act 2012. There is a risk of voiding projects initiated through a County Legislation that is in conflict with the National Legislation in accordance with Article 191 (1) and (2) of the Constitution of Kenya, that clarifies on conflicts between National and County	The Committee directed that the County Executive, in collaboration with the County Assembly, to expedite amendment or repeal of conflicting provisions to align County Legislation with National Laws and the Constitution. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.

	Legislation in respect of matters falling within the concurrent jurisdiction of both levels of government. National legislation prevails over County Legislation. In the circumstances, the Management was in breach of the Law.	
9. Conflict of Interest by Members of the County Assembly.	During the year under review, it was noted that the Members through the provisions of Section 17 of the Elgeyo Marakwet Equitable Development Act, 2015 were also members of Ward Development Committees in their respective wards. Section 19 of the Elgeyo Marakwet Equitable Development Act, 2015 gives the MCAs power to award tenders for ward-based contracts, monitoring and evaluation projects within the ward, ensuring compliance with the contract terms. It was therefore evident that Members of the County Assembly were involved in the executive functions which resulted to conflict of interests contrary to Section (2) of the County Act, 2012. In the circumstances, Management was in breach of the law.	The Committee observed that any County Statute that purports to empower, Members of the County Assemblies to undertake County Executive Functions, are Unconstitutional and therefore Unenforceable. Further, the Committee noted that the only involvement that Members of the County Assemblies can have in the County projects is the identification of the said projects, for the County Executive to perform exclusively, through respective line ministries. Therefore, the Committee directed the County Executive to ensure strict separation of roles between the Executive and Legislature and fast track legislative amendments to eliminate conflicts of interest. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.

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After deliberations and scrutiny of the auditor general's reports, the Committee directed the Auditor to keep an eye on other unresolved queries and confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix.

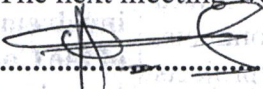
Further, the Committee applauded the Governor, on his efforts in completing the projects especially on Boreholes, that gives the people of Elgeyo Marakwet sufficient water.

MIN. NO. SEN/CPAC/094/2026 ANY OTHER BUSINESS

There was no any other business.

MIN. NO. SEN/CPAC/095/2026 DATE OF NEXT MEETING & ADJOURNMENT

The Chairperson adjourned the meeting at twenty-seven minutes past two o'clock in the afternoon. The next meeting would be on notice.

SIGNED:  **DATE:** 28/03/2026

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP.)



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13TH PARLIAMENT 5TH SESSION

MINUTES OF THE NINETEENTH SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF TRANS NZOIA TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF TRANS NZOIA FOR FINANCIAL YEAR 2024/2025 THE RECEIVER OF REVENUE STATEMENTS FOR FINANCIAL YEAR 2024/2025 AND COUNTY REVENUE FUND STATEMENTS FOR FINANCIAL YEAR 2024/2025 HELD ON THURSDAY, 29TH JANUARY, 2026 AT COMMITTEE ROOM 9, SECOND FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

- | | |
|---|--------------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 2. Sen. Johnes Mwashushe Mwaruma, MP | - Vice Chairperson |
| 3. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 4. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |
| 5. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 6. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 7. Sen. Samson Kiprotich Cherarkey, MP | - Member |
| 8. Sen. Enoch Kiio Wambua, CBS, MP | - Member |
| 9. Sen. Sifuna Edwine Watenya, MP | - Member |

SENATE SECRETARIAT

- | | |
|-----------------------|-----------------------------|
| 1. Mr. George Otieno | - Principal Clerk Assistant |
| 2. Mr. Crispus Tima | - Senior Clerk Assistant |
| 3. Mr. Malcolm Ngugi | - Senior Legal Counsel |
| 4. Mr. Osman Hire | - Research Officer III |
| 5. Ms. Charity Kanze | - Research Officer III |
| 6. Ms. Shirley Milimu | - Audio Officer |
| 7. Mr. John Chege | - Serjeant-at-Arms |

IN ATTENDANCE

COUNTY EXECUTIVE OF TRANS NZOIA

- | | |
|-------------------------------|--------------------|
| 1. Hon. George Natembeya, MBS | - Governor |
| 2. Ms. Trumphosa Amere | - County Secretary |

- | | |
|--------------------------|-------------------------------------|
| 3. Dr. Pepela Wanjala | - CECM, Finance & Economic Planning |
| 4. Mr. Christopher Lorot | -CECM –HSS |
| 5. Mr. Eliud Tormoi | -CECM-GUSCT |
| 6. Mr. Robert Wamalwa | -CECM |
| 7. Mr. Barongo Gideon | -CECM Roads & Public Works |
| 8. Ms. Janerose Mutanma | -CECM Education |
| 9. Mr. Patrick Gacheru | -CECM Trade |
| 10. Mr. Pius Gumo | -CECM Lands |
| 11. Ms. Walioli Walbwoba | - County Attorney |
| 12. CPA Masongo Emmanuel | -CO Finance |
| 13. Ms. Maureen Watila | -Accountant |

OFFICE OF THE AUDITOR GENERAL (OAG)

- | | |
|------------------------|---------------------------------|
| 1. Mr. Herrie Njoroge | -Director Audit |
| 2. Mr. Benard Maina | - Deputy Director, Audit |
| 3. Dr. Charles Mwitali | -Auditor |
| 4. Mr. Patrick Muriuki | - Parliamentary Liaison Officer |

THE NATIONAL TREASURY

- | | |
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| Ms. Edith Nkanatha | - Parliamentary Liaison Officer |
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OFFICE OF THE CONTROLLER OF BUDGET

- | | |
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| Mr. Gilbert Gachanga | - Parliamentary Liaison Officer |
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INSTITUTE OF CERTIFIED ACCOUNTANTS OF KENYA

- | | |
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| CPA Charles Tung'a | -Liaison ICPAK |
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MIN. NO. SEN/CPAC/088/2026

PRAYER

The meeting was called to order by the Vice-Chairperson at 0:30 am followed by a word of prayer.

MIN. NO. SEN/CPAC/089/2026

ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Sifuna Edwine Watenya, MP and seconded by Sen. Fatuma Adan Dullo, CBS, MP, as follows:

1. Prayer;
2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath and Tabling of Documents;
5. Preliminaries;
6. Meeting with the County Executive of Trans Nzoia to consider the Auditor General's Report on the Financial Statements of the County Executive of Trans Nzoia for Financial Year 2024/2025, the Report on Receiver of Revenue Statements

- and the Report on the County Revenue Fund for the County Executive of Trans Nzoia for Financial Year 2024/2025 (*Committee Paper No. 12*);
7. Any Other Business; and
 8. Date of the Next Meeting and Adjournment.

MIN/SEN/CPAC/144/2025

ADMINISTRATION OF OATH

The Governor of Trans Nzoia County, Hon. George Ntembeya, MBS, took Oath of Witness and tabled the Management Responses and Accompanying Annexures for the Report of the Auditor General on Audited Financial Statements for the County Executive of Trans Nzoia for the Financial Year 2024/2025, the Report of the Auditor General on the Financial Statements on Receiver of Revenue for Financial Year 2024/2025 and the Report of the Auditor General on the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/091/2026

PRELIMINARIES

There were no issues raised in the preliminaries.

MIN/SEN/CPAC/649/2026

**CONSIDERATION OF THE REPORT OF
THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
COUNTY EXECUTIVE OF TRANS NZOIA
FOR THE FINANCIAL YEAR 2024/2025**

BASIS FOR QUALIFIED OPINION

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Audit Query	Concern	OAG Recommendations
1. Variances in Transfers to Other Government Entities	The statement of financial performance reflects transfers to other government entities amount of Kshs.1,759,936,966 . while bank statement shows deposits amount of Kshs1,716,964,194 resulting in an unreconciled variance of Kshs.42,972,772.	Management has now provided all the bank statement entries and now found correct Issue is addressed Documents were not provided during the time of audit. Donor funds, grants, transfers to county Assembly were not accurately reconciled. The reconciliation was later done. Matter is resolved.
2. Variances in Trade and Other Payables Balance	The statement of financial position reflects trade and other payables balance of Kshs.2,569,999,530. Re-computation of the pending payable balances resulted in a total of Kshs.2,668,124,747 resulting in an unexplained variance of Kshs.98,154,217. Further, review of the ageing analysis revealed long outstanding payable balance of Kshs.450,118,576 which had remained outstanding for more than two (2) years.	Management has reconciled the variances Breakdown of the payables. Work on a payment plan Through COG seek solution on the payables Schedules and reconciliations for the variance of Kshs.98,152,217 has been provided. Ageing analysis of accounts payables was not included in the financial statements. The committee noted significant growth of

		pending bills from FY 22/23 to 24/25 The ageing in FS is significantly at variance with the ageing analysis schedule submitted later by the entity. The accrual template by IPSAS omits inclusion of names of supplies in the schedule of accounts payables. The committee raised concern on the delay in paying of gratuity owed to former county staff. Further that this delay in remitting gratuity to former county staff is rampant in most counties. County explained that monies deducted in some instances were deducted but not remitted to statutory recipient bodies. The governor undertook to factor an amount of Ksh. 52 million towards settling of outstanding gratuity.
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3.Unsupported Deposits and Retentions	The statement of financial position reflects refundable deposits and prepayments balance of Kshs.38,643,463. However, Management did not provide the supporting schedules, the detailed ageing analysis and movement schedules.	Management has provided the supporting schedules and were reviewed and found correct. Audit issue is Addressed Documents now provided The matter is resolved
4.Inaccuracies in the Statement of Cash Flows	The statement of cash flows reflects purchase of property, plant and equipment amounting to Kshs.1,176,458,773 which differed with Kshs.1,321,157,511 recorded in the asset movement schedule as disclosed under Note 16 to the financial statements resulting in an unreconciled variance of Kshs.144,698,738.	Reconciliations provided The matter is resolved Section 62 of PPAA The governor to take administrative action for officers who failed to provide documents to the auditors during the time of audit.
5.Budgetary Control and Performance	The County had a final revenue budget and actual receipts of Kshs.10,455,020,040 and Kshs.9,271,085,823 respectively resulting in under-funding of Kshs.1,183,934,217 or 11% of the budget.	The County should implement robust measures to improve revenue collection, Strengthen coordination with the National Treasury to ensure timely exchequer releases and minimize delays in fund utilization.
6.Failure to Appoint Entity Steering Committee for Migration to Accrual Reporting	Management was expected to put in place a transition committee. However, there was no evidence that the committee was established	Committee is now in place from November 2025. The governor takes administrative action for the responsible officer who failed to

		establish a steering committee.
7.Non-Compliance with One Third Basic Salary Rule	Review of the staff payroll revealed that two hundred and twelve (212) employees were paid net salaries that were below one-third of their basic salaries.	The County should comply at all times with the third rule on salaries OAG to keep in view.
8.Non-compliance with Employment Requirements for Persons with Disability	Out of a total of three thousand, six hundred and sixty-nine (3,669) employees, only fifty-one (51) employees, representing one percent (1%), were persons with disabilities.	The County to ensure progressive inclusion of PLWDs in future employment The committee directed the county to progressively implement the Act. It was proposed that minimum qualifications for PWDs be lowered to enable them qualify and compete for advertised vacancies.
9.Non-Establishment of the Trans-Nzoia County Alcoholic Drinks Control Fund	The county Management had realized an amount of Kshs.8,651,000 from liquor revenue stream. However, the County Executive failed to establish the County Alcoholic Drinks Control Fund.	Management should establish the fund. OAG to keep in view
10.Non-Remittance of Public Procurement Capacity Building Levy	Management did not deduct and remit the public procurement capacity building levy..	Management to comply and deduct and remit public procurement capacity building levy The Committee observed that there was need to oversight the implementation of the procurement levy by PPRA

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		PRRA should use the receipt from this levy to strengthen supply chain in the country The committee recommended that Senate through Committee on Delegated Legislation if the levy was approved by the Senate
11.Lack of Climate Change Fund Steering Committee	The County Executive Management had not appointed a Trans Nzoia County Climate Change Fund Steering Committee.	Documents on appointment of committee members provided and verified Audit issue is addressed
12.Poor Road Maintenance at Miteitei -Virginia Road - Kwanza/Keiyo Ward	The County Executive made payments totalling Kshs.5,254,730 to a local contractor for the routine maintenance of Miteitei -Viginia in Kwanza /Keiyo Ward. The Company was awarded the contract on 14 February, 2025. However, the Management failed to obtain the original performance bond for work not fully or well executed The work measurement sheet on the road works to be done was not provided hence it was difficult to estimate the volume of gravel required and the length, the width and the depth of the road to be done. Physical inspection conducted on 13 June, 2025 revealed that bill of quantities provided for gravel wearing course excavation, free haul, spread and compacting on a 6m width. 'but only 3.5m (width) for the entire stretch was done hence leading to a possible loss of	Management should ensure proper contract management OAG to keep in view

	Kshs.1,942,500. 1000 trees at a total sum of Kshs.120,000. but no trees were planted. The road cambers, side drains and mitre drains for easy drainage system were not done.	
13.Poor Road Maintenance Kisawahi - Chekui - Mima Junction Road	The County Executive made payments totaling to Kshs.3,591,000 to a local Contractor for the routine maintenance of Kisawahi -Chekui -Mima Junction in Kinyoro Ward. The company was awarded the contract on 3 January,2025. Physical inspection conducted on 16 June, 2025 revealed that, required compact at the width of 6m, only 3.5m width for the entire stretch was done. resulting to possible financial loss of Kshs.1,051,200. Provided was planting of 250 trees of total of Kshs.75,000 but no trees were planted. The road cambers, side drains, spot checks and mitre drains for easy drainage were not done.	Management should ensure proper contract management OAG to keep in view
14.Delayed Completion of Kenyatta Stadium Rehabilitation and Modernization Phase 1A	Review of procurement documents provided for audit revealed that the Department of Gender contracted for proposed rehabilitation and modernization of Kenyatta stadium phase 1A–Kitale at a cost of Kshs.657,305,895 on 1 February, 2023 for a period of six hundred and forty (640) days. The amount already paid to the contractor as at 30 June, 2025 was Kshs.425,307,880 (65%). The provided performance bond expired on 31 January, 2025 and had not been renewed as at the time of audit. The rehabilitation and modernization works are still ongoing despite the expiry of the contract period. No evidence of request for variation or extension of the	Management should ensure the completion of the modernization of the stadium Any claims are negotiated and settled The county reported that the contractor is on site, work is in progress expected to complete in February 2026 OAG to keep in view

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	contract period was provided for audit. Physical inspection on 12 June, 2025 revealed that works were ongoing. However, there was a dispute on the boundary beacons which was yet to be resolved and unauthorized occupation had taken place.	
15.Stalled Construction of Multi-Story Business Complex	The County Executive awarded a contract for proposed construction of multi-story business complex at a contract sum of Kshs.874,280,383 to a local contractor on 25 June, 2018 for a contract period of seven hundred and thirty-one (731) days and expected completion date of 10 June, 2021. The project's completion has delayed for over four (4) years from the initial expected date of completion. The contractor had requested for extension of contract period seven times but no approvals were granted. Further, a memorandum of understanding on the co-funding between the Municipality and Ministry of Trade, and ownership documents in the form of land title deeds or allotment letters were not provided for audit review. Physical inspection carried out on 17 June, 2025 revealed that the contractor was not on site and enquiry from the clerk of works indicated that the project had stalled at 92% since August, 2024. The total amount of money paid to date was Kshs.818,183,930.	Management should ensure the completion of the construction of the multi-story business complex. The county build the business complex on land for which it has no land ownership documents. The National government has pledged to finance 5% of the project, painting, power connection. The business complex is expected to host around 3500 traders OAG to keep the matter in view.
16.Delayed Completion of Construction of County Aggregation and Industrial Park	The County Executive awarded the tender for the construction of the County Aggregation and Industrial Park at Namandala at a contract sum of Kshs.499,166,766 during the financial year 2023/2024. The contract commenced	Management should ensure the completion of the construction of the industrial park allocate budget and ensure funding

at Namandala	on 1 September, 2023 with expected completion date of 1 March, 2025. The contractor has been paid a total of Kshs.164,420,562 to date. However, examination of the tender and project files revealed that there was no land title deed for the 100-acre piece of land at Namandala in Kwanza Sub-County. Further, a physical inspection carried out on 17 June, 2025 revealed that the project had stalled and the contractor was not on site,	the County to obtain an inter-governmental partnership agreement. OAG to keep in view. The governor noted that CAIPs was not properly conceived, neighboring counties have the same project thereby it will be difficult to optimize the industrial parks. The CAIPS could have been implemented under regional economic blocks.
17.Stalled Construction of Operating Theatre at Matunda Sub-County Hospital	A local contractor was awarded the contract to construct an operating theater at Matunda Sub County Hospital at a contract sum of Kshs.7,995,030 on 2 April, 2024 by the time of audit, the contractor had been paid a total of Kshs.4,587,620 or 57% of the contract sum. Physical inspection carried out on 18 June, 2025 revealed that the construction was incomplete and works had stalled.	Management should ensure the completion of the construction of the theatre
18.Unutilized Alakara Health Facility	local contractor was awarded the contract to construct a maternity wing at Alakara health facility at a contract sum of Kshs.2,949,996 which was completed in June, 2024. However, physical inspection carried out on 18 June, 2025 revealed that the facility remained unutilized, one (1) year after completion. The facility was not fenced and there is risk of vandalism where two (2) water sinks outside the facility and nine (9) curtain rods had been vandalized	management to operationalize the Heath facility after the completion
19.Stalled	As previously reported under, the County	Management should

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Construction of Wamalwa Kijana Teaching and Referral Hospital	Government awarded the contract to construct the Trans Nzoia Teaching and Referral Hospital to a construction firm at a contract sum of Kshs.1,602,528,713. Phase 1 of the project was completed on 23 July, 2016. Phase 2 of the project commenced on 15 December, 2018 with projected completion date of 30 September, 2020. However, as at 30 June, 2025, the project was incomplete and was approximated at 70% completion level	ensure the completion of the construction of the referral hospital The committee had referred the matter to EACC The National government has indicated that it will finance completion of the health facility
20.Incomplete Installation of the System	Management entered into a contract with a vendor on 21 December, 2023 for the provision of delivery, development, installation, deployment, testing and maintenance of a fully automated and integrated County revenue collection and debt management system at a contract sum of Kshs.26,968,080 with an annual recurring cost of Ksh.7,756,640. Review of the revenue collection management system revealed that, though the contract sum was fully paid, the unstructured modules such as agricultural cess, royalties and public health had not been configured and automated in line with the contract agreement hence possibility of loss of revenue from the modules and payment for undelivered works or services.	Management should ensure full completion of the construction of the installation and deployment of the fully automated revenue collection and debt management system
21.Lack of Back-End Visibility	The County Management did not have access or visibility into back-end processes, stored data or database contents except as the vendor permitted.	Back-end visibility now provided
22.Absence of Change Management and	The vendor introduced system changes without notifying or obtaining formal approval from the County Management.	Management to ensure change request approvals are obtained

System Control	The County did not have view of changes without access to database logs.	
23.Lack of Independent Review and Sign-off of System and Database Logs	while system and database logs were generated and captured within the revenue collection system, they were not subjected to independent County Management review, validation, or formal sign-off. Logs remained under vendor administration,	Management to conduct independent review, validation, or formal sign-off.
24.Lack of Approved Business Continuity Policy and Disaster Recovery Plan	The County Government operated without an approved and formally adopted Business Continuity Policy and ICT Disaster Recovery Plan (DRP).	Management to have an approved business continuity and disaster recovery plan
25.Lack of a Data Centre and Physical and Environmental Controls Over Core ICT Infrastructure.	The County Government did not operate or maintain a Data Centre (DC) for hosting its core ICT infrastructure. Despite the County's acquisition of essential ICT assets for system operations, these were found to be hosted in unsecured, non-compliant environments lacking basic safeguards such as fire suppression systems, controlled access, humidity and temperature	Management to establish a secure data centre.
26.Inadequate Controls on Collection of Revenue from Cess	The County Government generated an amount of Kshs.55,962,288 from Cess revenue stream . However, Management failed to provide records to account for revenue collected from sand, ballast and murram.	Management to properly manage and record revenue from cess and seal loopholes on own source revenue collection
27.Inadequate Controls on Collection of Revenue from Parking Fees	The County collected an amount of Kshs.59,641,650 from street parking under Department of Finance. However, physical inspection conducted on 19 June, 2025 revealed that the parking slots were not labelled or well demarcated, the parking slots were not numbered and	Management to properly manage and record revenue from parking

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	there was poor planning of the town specifically on parking slots.	
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The Committee resolved to use management responses during report writing for issues not interrogated in the meeting.

MIN/SEN/CPAC/649/2026

**CONSIDERATION OF THE REPORT OF
THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
RECEIVER OF THE COUNTY
EXECUTIVE OF TRANS NZOIA FOR THE
FINANCIAL YEAR 2024/2025**

QUALIFIED OPINION

Audit Query	Concern	Committee Observations/Recommendations
1.Unsupported Revenue from Market Fees	The statement of revenue and disbursements reflects market fees amounting to Kshs.21,094,770. However, the amount indicated was not supported by a detailed ledger analysis.	Management has provided the system data and reviewed Management should ensure documents requested by auditors are provided in time Audit Issue is Addressed
2.Long Outstanding Land Rates Arrears	The statement of financial position reflects receivables for non-exchange transaction of Kshs.12,464,168,394 in respect of long outstanding land rates arrears which have remained outstanding for a period of more than three (3) years	Management to beef up recovery efforts on the arrears The reported revenue on land is on cash basis The committee was informed that after the transition period, government entities will be budgeting on accrued revenue basis. The county had given one waiver on land rates, however there was no significant growth in revenue from land rates. Audit issue is not Addressed
3.Inaccuracies in Payables - Due to County Revenue Fund	The statement of financial position reflects payables due to County Revenue Fund (CRF) balance of Kshs.12,473,366,764 while the statement of financial position in the CRF financial statements reflects receivables from non-exchange transactions balance of Kshs.25,837,658 resulting in an unreconciled variance of Kshs.12,447,529,106.	The County should ensure that all receivables, including historical balances, are accurately recorded and disclosed in the financial statements and. regular reconciliations should be conducted to avoid discrepancies. Provide a list of the owed parties Allocate funds to clear the debts OAG to keep the matter in view
4.Budgetary	The Fund had final receipts	The County should implement

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Control and Performance	budget and actual on comparable basis of Kshs.680,000,000 and Kshs.543,894,663 respectively resulting in under realization of Kshs.136,105,337 or 20% of the budget.	robust measures to improve revenue collection, such as leveraging technology for efficient revenue tracking, enhancing compliance Pass by-laws for enforcement, and conducting regular audits of revenue streams. Map the resources for unexploited revenue sources
5.Failure to Appoint Substantive Receiver of Revenue	The County Executive Member for finance had not designated an officer to be the substantive Receiver of Revenue responsible for collecting, receiving and accounting for revenue.	Management has appointed a substantive Receiver of Revenue Audit issue is addressed.
6.Late Disbursements to the County Revenue Fund	There was a delay to pay promptly the revenue into the County Revenue Fund beyond the stipulated five (5) working days. Further, a balance of Kshs.2,199,945 which was collected but was not remitted to County Revenue Fund	Management to remit promptly revenue collected to the CRF OAG to keep the matter in view
7.Failure to Prepare Quarterly Financial Reports	Quarterly financial reports were not prepared by the Receiver of Revenue.	Quarterly reports now provided and verified. Audit issue Addressed
8.Failure to Update the Valuation Roll	Review of documents provided for audit revealed that the Receiver of Revenue used a valuation roll prepared in the year 2006 and therefore not updated.	Management to update its valuation roll up to 2026 and the supporting laws OAG to keep the matter in view
9.Inefficiencies in Revenue Automation System	Significant weaknesses noted where unstructured modules such as agricultural cess, royalties and public health had not been configured and automated Further, there were delays in configuration and automation of the revenue streams. The system was not	All streams are fully automated in the system. Audit issue addressed.

	linked to the IFMIS system,	
10.Lack of a Revenue Management Board	The County had not constituted a Revenue Management Board (RMB) as required by law.	Management should constitute a Revenue Management Board OAG to keep the matter in view

The Committee resolved to use management responses during report writing for issues not interrogated in the meeting.

MIN. NO. SEN/CPAC/093/2026

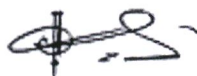
ANY OTHER BUSINESS

There was no any other business

MIN/SEN/CPAC/163/2026

ADJOURNMENT AND DATE OF NEXT MEETING

The meeting was adjourned at 3:27 p.m. The next meeting would be held on Friday, 30th January, 2026 at 10:00 a.m for interrogation of the Report of the Auditor General on the Financial Statements for Mandera and West Pokot County Executives.



SIGNATURE.....

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP)

DATE.....25/03/2026.....
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13TH PARLIAMENT 5TH SESSION

MINUTES OF THE 16TH (SIXTEENTH) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF BOMET TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF BOMET FOR FINANCIAL YEAR 2024/2025, THE RECEIVER OF REVENUE STATEMENTS FOR FINANCIAL YEAR 2024/2025 AND COUNTY REVENUE FUND STATEMENTS FOR FINANCIAL YEAR 2024/2025 HELD ON FRIDAY, 6TH FEBRUARY, 2026 AT COMMITTEE ROOM 9, SECOND FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

- | | |
|--|---------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 2. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 3. Sen. Enoch Kiio Wambua, CBS, MP | - Member |
| 4. Sen. Samson Kiprotich Cherarkey, MP | - Member |
| 5. Sen. Edwin Watenya Sifuna, CBS, MP | - Member |

ABSENT WITH APOLOGY

- | | |
|---|--------------------|
| 6. Sen. Johnes Mwashushe Mwaruma, MP | - Vice Chairperson |
| 7. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 8. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 9. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |

SECRETARIAT

- | | |
|------------------------|--------------------------------|
| 1. Mr. George Otieno | - Principal Clerk Assistant II |
| 2. Mr. Crispus Tima | - Senior Clerk Assistant |
| 3. Ms. Beatrice Siopot | - Principal Legal Counsel |
| 4. Mr. Osman Hire | - Researcher |
| 5. Mr. Salat Hussein | - Fiscal analysts |
| 6. Mr Shirley Milimu | - Audio Officer |
| 7. Mr. John Chege | - Serjeant-at-arms |

OFFICE OF THE AUDITOR GENERAL

- | | |
|------------------------|-------------------------|
| 1. Mr. Meshack Onyango | - Director Audit |
| 2. Mr. Dennis Arogo | - Principal Auditor-OAG |
| 3. Mr. Patrick Muriuki | - Liaison Officer-OAG |

OFFICE OF THE CONTROLLER OF BUDGET

Mr. Gilbert Gachanja -Liaison Officer

ETHICS AND ANTI-CORRUPTION COMMISSION

Mr. Patrick Kinoti -Liaison Officer

IN ATTENDANCE

COUNTY GOVERNMENT OF BOMET

- | | |
|---------------------------------|--------------------------|
| 1. Hon. (Prof.) Hillary Barchok | - Governor, Bomet County |
| 2. Ms. Rossa Bett | -CECM Finance |
| 3. Mr. Joseph Kirui | -CECM |
| 4. Ms. Agnes Ngeno | -CECM Education |
| 5. Mr. Justus Maina | -CECM Administration |
| 6. Dr. Joseph Sitonik | -CECM Health Services |
| 7. Mr. Langat John | -County Attorney |
| 8. Mr. Paul Mutai | -CO Public Service |
| 9. Ms. Milcah Rono | -CO Economic Planning |
| 10. Ms. Hellen Ngetich | -CO Gender |
| 11. Ms. Stellah Rotich | -CO ICT |
| 12. Mr. John Keter | -CO Education & VT |
| 13. Mr. Thomas Korir | -Receiver of Revenue |
| 14. Mr. Benard Kosgei | -Director Accounts |
| 15. Mr. Kipkemoi Ngeno | -Director Roads |
| 16. Mr. Langat Edmund | -Accountant |
| 17. Mr. Gilbert Langat | -Accountant |
| 18. Mr. Langat Kipkosgei | -County Surveyor |

MIN. NO. SEN/CPAC/105/2026

PRAYER

The meeting was called to order at 10.30 am followed by a word of prayer. Thereafter introductions followed

MIN. NO. SEN/CPAC/280/2025

ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Samson Kiprotich Cherarkey, MP and seconded by Sen. Edwin Watenya Sifuna, CBS, MP, as follows –

1. Prayer;

2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath and Tabling of Documents;
5. Preliminaries;
6. Meeting with the County Executive of Bomet to consider the Auditor General's Report on the Financial Statements of the County Executive of Bomet for Financial Year 2024/2025, the Report on Receiver of Revenue Statements and the Report on the County Revenue Fund for the County Executive of Bomet for Financial Year 2024/2025 (*Committee Paper No. 24*);
7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN/SEN/CPAC/106/2026

ADMINISTRATION OF OATH

The Governor of Meru County, Hon. (Prof.) Hillary Barchok took Oath of Witness and tabled the Management Responses and Accompanying Annexures for the Report of the Auditor General on Audited Financial Statements for the County Executive of Bomet for the Financial Year 2024/2025, the Report of the Auditor General on the Financial Statements on Receiver of Revenue for Financial Year 2024/2025 and the Report of the Auditor General on the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/107/2026

PRELIMINARIES

The Committee was informed that the Senator of Bomet, Sen. Wakili Hillary Sigei had written to the committee vide letter dated 5th February requesting that the meeting with county Executive of Bomet be rescheduled to another date. The Senator states that he will be involved in an official function in the same day in Bomet County. The Committee noted that the request was made beyond the seven days timeline prescribed by the Committee in the published appearance schedule. Further that the Committee has a tight schedule to interrogate the reports of the Auditor General. In the circumstance, the Committee did not accede to the request.

MIN/SEN/CPAC/108/2026

**CONSIDERATION OF THE REPORT
OF THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
COUNTY EXECUTIVE OF BOMET
FOR THE FINANCIAL YEAR 2024/2025**

The Committee considered and noted the contents of Committee Paper No. 16 (*Meeting with the County Executive of Bomet*).

BASIS FOR QUALIFIED OPINION

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No	Audit Query	Concern	Committee Observation/Recommendation
1.	Unsupported Opening Balances	The financial statements reflect opening total assets and liabilities amounting to Kshs.711,676,227 and Kshs.1,048,759,382 respectively, resulting in negative net assets balance of Kshs.337,083,155 which was not supported by transition Project Co-ordination Committee report.	Management has provided the first-year progress report on the transition from cash to accrual accounting, Bomet County accrual adoption framework, appointment letters of technical committee and technical committee reports. Management to avail a comprehensive Transition Project Co-ordination Committee report to support the opening balances. The Committee raised concern on the competence and capacity of the accountants in the county executive to prepare accurate financial statements. The Committee directed the Governor to ensure the capacity of the accountants is enhanced for efficient delivery of work The county to take measures to attain Paragraph 2.1.1 of the National Treasury and Economic Planning Circular. No.03/2025 and dated 14 April, 2025.
2.	Inaccuracy of Employee Costs	Employee costs disclosed in the financial statements differed from the payroll records resulting in an unexplained variance of Kshs.14,503,520. Further, the monthly payroll reconciliations against payroll by-products to validate the amounts and number of staff paid were not carried out in the Human Resource Information System.	Management did not amend the financial statements to address the variances raised and no monthly payroll reconciliations against payroll by-products were availed for verification. Management to reconcile all variances and ensure corrections are accurately reflected in the subsequent financial statements for the financial year 2025/2026. The committee noted that employee costs from the payroll and financial statements differ. Are there employees paid through IPPD? Why didn't the county carry out reconciliation during the time of audit?

No	Audit Query	Concern	Committee Observation/Recommendation
			The management to carry out reconciliation and submit evidence for the unexplained variance of Kshs.14,503,520 on payroll employee costs
3.	Inaccuracy of Transfers to Other Government Entities	Transfers to the Bomet County Bursary Fund amounting to Kshs.52,500,000 differed with Kshs.65,000,000 reflected in the Bursary Fund's financial statements. Similarly, transfers to non-reporting health facilities totalling Kshs.105,308,230 differed with transfer records amounting to Kshs.62,937,000 was transferred resulting to unexplained variance of Kshs.42,371,230.	Management to perform joint reconciliations between the County Treasury, the Bomet County Bursary Fund and the Health Department to establish the cause of the variances and ensure corrections are accurately reflected in the subsequent financial statements for the financial year 2025/2026. The county reported that the funds were transferred after the close of the financial year The Committee directed the county to carry out reconciliation of the unexplained variances of Kshs.12,500,000 and Kshs.42,371,230 between transfers made by the County Government and amounts recorded by the receiving entities
4.	Inaccuracy of Receivables from Non-Exchange Transactions	Receivables from non-exchange transactions in respect of undisbursed exchequer transfers totalling Kshs.691,369,912 differed with the recomputed receivables balance totalling Kshs.1,425,916,613 resulting to unreconciled variance of Kshs.734,546,701	Management has provided justification for the variances of Kshs.734,546,701 being undisbursed conditional grants. Management should continuously and in timely manner reconcile all receivables from non-exchange transactions with CRF transfers so as to resolve any resulting variances.
5.	Inaccuracy of Property, Plant and Equipment	Additions to Property, Plant and Equipment of	The Committee recommends that management to carry out a comprehensive reconciliation

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No	Audit Query	Concern	Committee Observation/Recommendation
		Kshs.1,752,249,599 disclosed in Note 15 to the financial statements differed with amounts reflected in Appendix VI to the financial statements on summary of fixed assets register resulting to an unexplained variance of Kshs.635,303,038.	between PPE additions disclosed in the financial statements and the fixed assets register to establish and resolve the variance of Kshs.635,303,038 OAG to confirm in the next audit
6.	Inadequate Disclosure of Trade and Other Payables	The ageing analysis for trade and other payables totalling Kshs.1,196,952,551 was not provided for audit review nor disclosed in the financial statements contrary to the requirements of the prescribed financial reporting template.	Management has provided the ageing analysis of trade payables for audit verification. However, the disclosures in the financial statements were not made. Management to ensure that the ageing analysis in support of trade and other payables is disclosed in the financial statements as prescribed financial reporting template. The committee observed that the county submission on pending bills analysis indicates it does not have pending bills older than 3 years, however in the oral submissions the governor stated that they have bills older than 3 years. The financial statements have 10 inaccuracies The county reported that they advertised to fill vacancies in the internal audit department, recruitment of the county public service Board ongoing.
7.	Inaccuracy of Net Assets	The net assets balance of Kshs.1,103,084,011 reflected in the Statement of Financial Position differed from the total	The journal entries correcting the error has been provided. However, the inaccuracies were not corrected in the financial statements.

No	Audit Query	Concern	Committee Observation/Recommendation
		net assets reported in the Statement of Changes in Net Assets, resulting in an unexplained variance of Kshs.473,788,787. Further, Management did not provide a detailed schedule of assets and liabilities to support the negative adjustments reflected in the Statement of Changes in Net Assets.	Management to reconcile the net assets balances between the Statement of Financial Position and the Statement of Changes in Net Assets to identify and resolve the variance of Kshs.473,788,787 and prepare and avail a detailed schedule of assets and liabilities supporting all adjustments in the financial statements.
8.	Inaccuracies in the Statement of Cash Flows	The cash and cash equivalents at the end of the year amounting to Kshs.202,659,081 differed with the recomputed balance of Kshs.509,543,684 resulting in an unexplained variance of Kshs.306,884,603. amounts resulting to unexplained variances of Kshs.452,264,960 and Kshs.415,812,579 respectively. Further, adjustments in cashflows from operating activities in respect of increase in receivables and payables differed with the recomputed	Management to reconcile the cash flow statement with the adjustments in the statement of financial position and report the accurate balance of cash and cash equivalents as at 30 June, 2025. OAG to review and confirm in the next audit if the reconciliations have been done
9.	Inaccuracies in the Statement of Comparison of Budget and Actual Amounts	The final budget amounts differ with the recomputed budgets resulting in unexplained	The Management to reconcile the amounts of Kshs.169,639,114 which differs with recomputed adjustments totalling Kshs.122,181,920, resulting in unexplained variance of

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No	Audit Query	Concern	Committee Observation/Recommendation
		respective variances of Kshs.202,296,824. The statement also reflects negative total expenses adjustments amounting to Kshs.291,821,034	Management to review and reconcile final budget figures with the approved budgets and supplementary budgets and review and justify all negative expense adjustments to ensure they are accurate, properly authorized and properly disclosed.
1.	Budgetary Control and Performance	There was an under-funding of Kshs.2,538,417,307 or twenty-nine percent (29%) of the budget and an under-utilization of Kshs.356,101,383 of the actual receipts.	The CECM to review and approve expenditure plans and issuance of timely AIEs and Management to engage the relevant stakeholders including County Treasury on timely disbursements. The National Treasury to ensure timely disbursement of funds as per the schedule approved by the Senate
1.	OTHER MATTER Unresolved Prior Year Audit Matters	Thirty-two (32) issues were raised in the previous year's audit. However, Management had not resolved nor given any explanation for failure to do so.	Management to submit a report on the progress of implementation of audit recommendations for all the previous years to the Committee with a copy to the Auditor General.
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES			
1.	Non-Compliance with Guidelines on Transition from Cash to Accrual Accounting	The County Steering Committee to oversee the planning, execution, and monitoring of the transition process from Cash to Accrual Accounting had not been established as at the time of audit. Further, a Project Manager responsible for leading and coordinating all activities related to the transition process	Management has provided the appointments for the Steering Committee and the Project Manager. Management to formally operationalize the County Steering Committee and ensure regular monitoring and reporting on the progress of the transition to accrual accounting.

No	Audit Query	Concern	Committee Observation/Recommendation
		had not been appointed.	
2.	Non-Compliance with Fiscal Responsibility Requirements on Wage Bill	Employee costs amounting to Kshs.3,500,681,042 represented forty-eight percent (48%) of the County Executive's total revenue amounting to Kshs.7,354,132,866 received in the County Revenue Fund. This exceeded the provided limit of (35) percent of the County Government's total revenue.	Management to continuously monitor and manage employee costs to ensure compliance with statutory thresholds and fiscal responsibility and compliance with Regulation 25(1) (b) of the Public Finance Management (County Governments) Regulations, 2015.
3	Irregular Payment of Salaries and Personal Allowances	Special house allowance amounting to Kshs.14,194,115 was paid to seven hundred and six (706) members of staff. However, this allowance had not been approved by the SRC.	The management has not given justifications as to why some employees who were recruited after 10 December 2014 were being paid special house allowance. Management to review house allowances paid to staff to ensure that they are aligned with SRC guidelines before payment.
3.1	Irregular Payment of Special House Allowance		
3.2	Irregular Payment of Extraneous Allowance	Extraneous allowance amounting to Kshs.2,460,000 was paid to one hundred and thirty-one (131) employees. However, they were not entitled to earn the allowance.	Management to review extraneous allowances paid to staff to ensure that they are aligned with SRC guidelines before payment.
3.3	Irregular Payment of Special Salaries	Seventeen (17) officers were paid special salaries amounting to Kshs.2,885,000 during the year under review. However, these officers were	Management has not provided evidence as to why some of the employees are paid special salaries and at the same time earning other allowances. Management to review the special salaries paid to 17 staff to ensure that they are aligned with SRC

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No	Audit Query	Concern	Committee Observation/Recommendation
		paid basic salary and other allowances totaling Kshs.9,200,160 resulting in double payment of salaries and allowances.	Circular referenced SRC/TS/29(81), dated 10 August 2023.
3.4	Irregular Payment of Non-Practicing Allowance	Non-practicing allowance amounting to Kshs.1,182,500 was paid to thirty-six (36) officers. However, the officers were not entitled to earn non-practicing allowance.	Management to terminate payment of non-practicing allowance to ineligible officers and strengthen payroll authorization controls to ensure that only SRC approved allowances are paid.
3.5	Irregular Payment of Uniform Allowance	Uniform allowance amounting to Kshs.4,280,000 was paid to 428 nurses contrary to SRC Circular SRC/TS/HWI/3/23 Vol II (57), which stipulates that the nurses' uniform is non-remunerative and should be provided as actual uniform rather than a cash allowance.	The management did not adhere to SRC circular SRC/TS/HWI/3/23 Vol II (57) dated 9 June 2017 instead used SRC/TS/CGOVT/3/61 Vol. III/(136) dated 14th September 2015. Management to ensure that nurses are provided with uniforms as per SRC Guidelines rather than cash payments.
3.6	Overpayment of Basic Salary	Eighty-three (83) officers inherited from the defunct local authorities were paid basic salaries amounting to Kshs.41,123,030 higher than the maximum recommended amounts from the collective bargaining agreement of 01 September 2012	Management has provided the justification of payment of excess basic salaries based on the conversion table from British Pounds to Kenya Shillings. Management to review all the salaries and allowances paid to staff to ensure that they are aligned with SRC guidelines before payment.

No	Audit Query	Concern	Committee Observation/Recommendation
		resulting to an overpayment of Kshs.15,527,753.	
3.7	Irregular Payment of Responsibility Allowance	Fifty-three (53) officers were paid responsibility allowances amounting to Kshs.1,337,000. However, this allowance was not specified in officers' appointment letters.	Management did not adhere to Section 11 (f) of the SRC Act, 2011 and the appointment letters provided did not confirm eligibility for the allowances. Management to ensure that all remuneration packages, including allowances, are aligned with SRC recommendations and clearly specified in appointment letters.
4.	Non-Compliance to Salaries and Remuneration Guidelines for Early Childhood Development and Education (ECDE) Teachers	One thousand three hundred and seventeen (1,317) ECDE teachers were paid special salaries despite not being mapped into the correct grading structure based on their qualifications. Further, their earnings were not properly mapped into the HRIS system and the ECDE teachers did not automatically progress according to the established salary scales.	The management has not mapped the EDCE teachers into the correct grading structure based on their qualifications since their appointment letters shows gross pay. Management to correctly map all ECDE teachers into the appropriate grading structure based on their qualifications and ensure all salary components are reflected in the HRIS system. The county should have provided an analysis of the gross pay with corresponding qualifications. The minimum pay is ksh 22,000 for certificate holder, 28,000 for diploma holder. The committee recommends that there is need to invest on ECDE teachers and possibly capitalize the expense in the financial statements. The committee recommends that SRC should review upwards salaries for ECDE teachers. Noted there is variation in pay across counties. The committee proposed that health workers and ECDE teachers be omitted from the computation of wage bill.

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No	Audit Query	Concern	Committee Observation/Recommendation
5	Irregularities in Recruitment of Staff	The County Public Service Board recruited a total 47 officers into various positions in the County during the year without preparing an annual human resource plan and annual recruitment plan. The recruited staff include two (2) officers who could not be traced in the staff establishment gaps and four (4) officers were recruited without declaration of vacancies and advertisements.	Management has not provided annual human resource plans, annual recruitment plans, CPSB minutes authorizing recruitment of the two (2) officers and evidence of advertisements for the additional four (4) staff members. Management to prepare and approve an annual human resource plan and recruitment plan prior to any recruitment exercises and ensure that all new recruitments are aligned with the approved staff establishment and identified vacancies.
6	Irregular Engagement of	Departmental Heads and the casuals were appointed by the respective Heads of Departments without authority and approvals by the County Public Services Board. The casuals were also engaged for more than three (3) months without review of their terms.	Management has provided delegated authority from the County Public Service Board to engage the casuals, advertisement and sample appointment letters. However, the reasons as to why the casuals were being engaged for more than three months was not provided. Management to ensure that all casual appointments are approved by the CPSB and supported by formal engagement letters specifying terms, rates, and duration and that casual staff engagements do not exceed statutory limits without formal review and approval. About 3600 P&P employees and about 100 employees casuals The committee raised concern that the county has not submitted justification for the expenditure amounting to Kshs.119,081,002 was incurred on casual wages

No	Audit Query	Concern	Committee Observation/Recommendation
			The committee resolve that the expenditure is irregular, recommends further investigation. OAG to verify if the evidence given supports the expenditure and advise the committee during report writing
7	Non-Conformity with Law on Recruitment of Persons with Disabilities	Out of the three thousand, nine hundred and ninety-nine (3,999) employees, thirty-nine (39) were public officers living with disability representing one percent (1%) of the total staff. This was below the five (5) percent threshold for persons with disabilities.	Management to develop and implement a strategy to increase representation of persons with disabilities in line with national and County policies on affirmative action including Article 54 (2) of the Constitution of Kenya. Section B.23 (1) and (2) of the Human Resource Policies and Procedures Manual for the Public Service, May, 2016.
8	Irregular Promotion of Staff	Six hundred and fifty-eight (658) officers were promoted to higher job grades. However, the number of vacancies, date of occurrence and other relevant details were not declared. Further, internal advertisements, a list of applicants, shortlisting and interview minutes and a budget were not provided and performance appraisals were not conducted to justify the officer's competence, merit and ability to perform in the new cadres.	Management has provided evidence that the promotions were done for common cadres and therefore the advertisements, a list of applicants, shortlisting and interview minutes were not necessary. Management to ensure that all promotions are based on declared vacancies with clear dates and approved staff establishment gaps. Management should conduct and document performance appraisals to support merit-based promotions.

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No	Audit Query	Concern	Committee Observation/Recommendation
9	Retention of Staff Beyond Mandatory Retirement Age	Twenty-seven (27) employees who had been paid emoluments totalling Kshs.3,075,514 during the year under review had attained the retirement age of sixty (60) years but were still appearing in the June, 2025 payroll.	Audit analysis of payroll revealed that the twenty-seven (27) employees were still in the payroll drawing salaries, and were neither persons with disabilities nor under contract Management should strengthen HR and payroll controls by immediately removing employees who have attained retirement age from the payroll unless valid extensions approved by the relevant authority exist.
10	Non-Compliance with the One-Third of Basic Salary Rule	One thousand two hundred and eighty-two (1,282) employees earned a net salary of less than one-third (1/3) of the basic salary in various months during the year under review.	Management to take corrective measures including clean-up of the system to ensure that total salary deductions for any employee do not exceed two thirds of salary.
11	Non-Compliance with Law on Ethnic Composition of Staff	The County Executive had 3,999 employees as at 30 June, 2025 out of whom 3,991 or 99% were from the dominant community in the County. Further, the County Public Service Board employed forty-seven (47) new staff out of whom thirty-five (35) or 74% were from the local dominant community.	Management to establish measures which ensure that future recruitments adhere to constitutional requirements on diversity, inclusivity, and national cohesion.
12.	Irregular Procurement of Garbage Collection Services	A local company was awarded contract valued at Kshs.42,000,000 for the provision of garbage collection	The Management has provided evidence of transfer of garbage collection function to the Municipalities and agreement on the lease of the County equipment to the Contractor.

No	Audit Query	Concern	Committee Observation/Recommendation
		services in five towns and market centres including the two established municipalities of Bomet and Sotik. However, no explanation was provided for the failure by County Executive Management to give the two Municipalities operational autonomy. Further, the contractor used the County Government's trucks and related machinery however, the terms under which the equipment and machinery were leased to the contractor were not provided.	Management should ensure that all municipalities are accorded operational and functional autonomy including responsibility over service delivery such as garbage collection as prescribed by Section 12 (2) (e) of the Urban Areas and Cities Act, 2011. Management should document clear leasing or usage agreements for all County-owned equipment and machinery used by contractors, specifying terms, rates, responsibilities, and liability.
13	Irregular Transfer of Funds to Kenya Red Cross Society	The County Executive of Bomet entered into a memorandum of understanding with the Kenya Red Cross Society (KRCS) on 04 May, 2018 for implementation of an integrated development programme at a cost of Kshs.595,367,014 for a period of five (5) years with expected completion date of 03 May, 2023 and had transferred	Management has provided Community Activity Report as part of the public participation for the integrated development project. However, approval by the County Assembly was not provided. Similarly, evidence that the County signatories operated the two bank accounts was The Accounting Officer in consultation with the County Attorney and the County Executive Committee to take corrective action including transferring the funds to bank

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		Kshs.197,927,079 or 83% of the agreed County Government's contribution of Kshs.238,146,806. However, approval by the County Assembly or public participation for the intended Further, two commercial bank accounts were maintained for the project. However, the accounts were operated and maintained by the KRCS. This was contrary to Regulation 87 (1) of the Public Finance Management (County Governments) Regulations, 2015.	accounts that are managed by the county treasury and seek for approval by the County Assembly in order to minimize the recurrence of irregular transfers.
14	Irregular Operation of Commercial Bank Accounts	Review of records revealed that the County Executive held one hundred and forty-eight (148) commercial bank accounts. However, the approval status of the accounts, dates when they were opened, signatories to the bank accounts, certificate of bank balances as at 30 June, 2025, and evidence of submission of the authorization letters for opening the commercial bank	Management should prepare a comprehensive register of all bank accounts, including approval status, dates of opening, authorized signatories, and current balances and ensure all bank accounts have proper approvals and that authorization letters from the Controller of Budget. Further management should ensure compliance with Regulation 82 of the Public Finance Management (County Governments) Regulations, 2015.

No	Audit Query	Concern	Committee Observation/Recommendation
		accounts to the COB were not provided.	
15	Failure to Establish County Emergency Fund	Emergency expenditure totalling Kshs.1,780,000 was not supported by requests for the emergency assistance and needs assessment stating the nature and extent of emergency and Management had not established and operationalized a County Emergency Fund.	Management to ensure that all emergency expenditures are adequately supported by formal requests, needs assessments, and justifications indicating the nature and extent of the emergency and fastrack the operationalization of County Emergency Fund.
16	Irregular Transfers of Commodities to Co-operative Societies and Special Groups	Expenditure amounting to Kshs.8,039,500 was incurred on various items intended for distribution to special groups for economic empowerment. However, there was no documentation to support the beneficiary selection and eligibility criteria, schedules of beneficiaries, group registration details, or acknowledgements of receipt. In addition, monitoring and evaluation reports to assess the outcomes and impact of the project were not provided for audit review.	Management has provided a list of beneficiaries and acknowledgement, documentation to support the beneficiary selection process and eligibility criteria. Management to develop policies on selection criteria of the beneficiaries and document a robust monitoring and evaluation framework to track the outcomes and impact of economic empowerment projects.
17	Irregular Engagement of Consultants for Legal Services	Thirty-two (32) out of fifty-two (52) cases were being handled by private law firms. However, the	The Office of the County Attorney should develop and implement a case management framework to monitor progress, fast-track long-outstanding cases, and

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No	Audit Query	Concern	Committee Observation/Recommendation
		procurement for the external legal services was not approved by the County Executive Committee. Further, the outsourced legal services were not competitively done since they were directly procured by the County Attorney through issuance of written instructions. In addition, twenty-five (25) legal cases had been outstanding for over four (4) years awaiting the ruling.	periodically report on the status and potential exposure arising from pending litigation.
18	Incomplete Routine Maintenance of Roads	Contracts for the construction of Chebirir Tarmac-Kabisoge Road and Olng'oswet-Road Block-Kiptobit Road were not fully completed, with only 1.85 km of 1.93 km and 1.7 km of 2.06 km executed respectively. Physical inspections also revealed poor drainage in sections of the Olng'oswet-Road, causing flood water retention and posing risks to motorists and pedestrians.	Physical verification conducted in February, 2026 confirmed that the two roads are now complete. The evidence by way of photos has also been provided. Management to strengthen contract monitoring and supervision mechanisms to ensure compliance with design standards, timelines, and quality requirements and institute penalties and corrective measures against contractors for delays or substandard work.
19	Poor implementation of School Milk Program	Management awarded the New KCC Limited, a tender for the supply	Management has provided schedules for supplies and signed acknowledgment forms indicating

No	Audit Query	Concern	Committee Observation/Recommendation
		of 1,221,956 packets of 200 milliliters packets school milk to all ECDE centers in the County. However, only 581,343 packets of milk all equivalent to 48% of the expected packets were supplied. Physical verification and interviews conducted revealed that the beneficiary ECDE centers stopped receiving milk in the month of February, 2025 yet the contract period was six (6) months commencing 11 December, 2024.	supplies of the school milk by New KCC. Management to strengthen contract monitoring and supervision mechanisms to ensure full compliance and enforce contractual obligations on the suppliers. Noting that the programme is ongoing, the OAG to keep the matter in view and report in the next audit
20	Delayed Construction of Governor's Official Residence	The contract for the construction of the Governor's official residence was signed on 31 January 2019 at a sum of Kshs.78,014,233, exceeding the ceiling of Kshs.45,000,000 set by the SRC. The contract was formally terminated on 17 April 2024 after the contractor permanently abandoned the site; however, no valuation report was provided to establish the value of works completed, assess financial losses, or demonstrate that the performance bond	Management to strengthen contract supervision and monitoring to ensure timely completion of re-tendered works, with clear timelines and penalties for non-performance. It was observed that the SRC circular lapsed in 2022 and therefore governors should have stopped drawing the Kshs. 300,000 house allowance. The governor explained that the reason they exceeded the SRC limit is the contract was awarded before the circular was issued by SRC. Further that the residence is now about 80% completion The Committee resolved to carry out a special inquiry on governor's, deputy governor, speakers and county head quarters

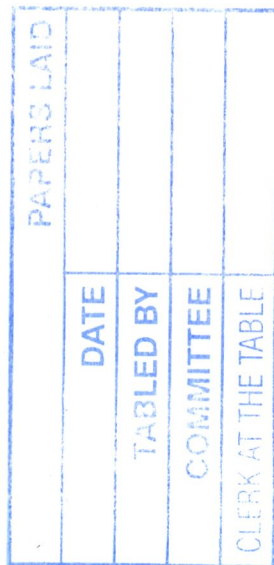
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		was invoked to recover losses. As at September 2025, the project remained incomplete, with works valued at Kshs.25,156,030 still pending, despite management re-tendering and awarding a new contract on 17 December 2024 for completion within 12 months.	
21	Stalled Construction of Bomet Stadium	The County Executive contracted a local contractor on 13 June 2018 to construct Bomet Stadium at a cost of Kshs.257,498,105 for a 3-year period ending 29 June 2021. Physical inspection in October 2025 revealed that only 1.5% of the works had been completed, despite payment of Kshs.14,013,380 (5.4% of the contract sum), and no valuation report or enforcement of the performance bond was provided to recover losses. Additionally, records indicated that the stadium land belonged to Bomet University College.	Management should strengthen contract monitoring and supervision to prevent recurrence of project delays and misuse of funds and regularize the land ownership issue with Bomet University College before resuming the Project. Court ruled that the land on which the stadium was built on belonged to Bomet University and consequently the land was surrendered to the university. The county has purchased 20 acres for construction of a stadium which will be done in collaboration with the national government. The Committee directed the county to obtain IPAs with national government in accordance with article 187
22	Delayed Completion of	Management engaged a local contractor on	Management to fast track equipping of the health facility in

No	Audit Query	Concern	Committee Observation/Recommendation
	Dr.Lorna Laboso Memorial, Mother and Child Wellness Centre	27 April 2022 to construct Dr. Laboso Memorial Mother and Child Wellness Centre at a cost of Kshs.296,937,205. The contractor was fully paid Kshs.296,831,333 through eleven payment certificates, but physical inspection in July 2025 revealed the facility was still not equipped nor operational. Further, the project occupies three parcels of land, two of which lacked title deeds ten years after acquisition.	order to obtain value for money and regularize land ownership by securing title deeds for all parcels on which the project is located to avoid legal and operational disputes.
23	Delayed Construction Works at Kapkoros Level 4 Sub-County Hospital	A contractor was engaged on 22 April 2024 to construct three wards and a theatre at Kapkoros Level 3A Sub-County Hospital at a contract sum of Kshs.46,799,906, with a completion date of 22 April 2025. By September 2025, the contractor had been paid Kshs.33,856,180 (72% of the contract sum), yet physical inspection revealed the works remained incomplete at the roofing level. Additionally, there was no evidence of a	Management has provided addendum for contract extension for 10 additional months. Physical verification conducted in February, 2026 confirmed that the works were ongoing. The evidence by way of photos have also been provided. Management should strengthen monitoring, reporting, and supervision mechanisms to prevent any further delays on the Project and ensure that it is completed within the extended period.

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No	Audit Query	Concern	Committee Observation/Recommendation
		contract extension, progress reports, or revised work programs to guide completion of the remaining works.	
24	Incomplete Construction Works at Ndanai Level 4 Sub-County Hospital	Management contracted the construction of inpatient wards and a theatre unit at Ndanai Sub-County Hospital for Kshs.38,889,005 over a 12-month period from 22 April 2024 to 22 April 2025. Physical inspection in July 2025 revealed that works valued at Kshs.8,005,935 remained incomplete. Additionally, there was no evidence of a contract extension, progress reports, or revised work programs to guide completion of the remaining works.	Management should strengthen monitoring, reporting, and supervision mechanisms to prevent any further delays on the Project and ensure that it is completed within the extended period.
25	Incomplete Radiology Unit at Tegat Sub-County Hospital	Management awarded a contract on 18 March 2025 for the completion of the radiology unit at Tegat Sub-County Hospital at a cost of Kshs.17,551,509, with a 12-month completion period ending 17 March 2026. Interim certificate number 1 dated 9 June 2025 certified works worth Kshs.10,003,016.	Management should strengthen monitoring, reporting, and supervision mechanisms to prevent any further delays on the Project and ensure that it is completed within the extended period.

No	Audit Query	Concern	Committee Observation/Recommendation
		However, physical verification in September 2025 revealed that completed works were valued at only Kshs.6,895,339 resulting in the over-certification of incomplete works totaling Kshs.3,107,677.	
26	Unauthorized ECDE Classrooms	Nine (9) of the twenty (20) inspected ECDE centers were complete but not yet in use, with no evidence of teaching or learning activities. Additionally, a classroom at Sinendet ECDE constructed in October 2024 at a cost of Kshs.2,362,955 was condemned due to major structural defects. Although the contractor had not been paid, Management had not taken action to enforce the liability period for reconstruction or renovation.	Management should ensure that all completed ECDE centers are equipped, staffed, and operational to serve the intended beneficiaries. 
27	Lack of Ownership Documents for Construction of ECDE Centers	The Department of Education contracted various contractors to construct classrooms and pit latrines in fifty (50) ECDE centers at a cost of Kshs.111,916,478. However, Management did not provide land	Management should immediately obtain the ownership documents by way of title deeds for all land parcels on which ECDE centers have been constructed. Management to also conduct official land searches and secure written consent from the Lands Control Board to confirm the legality of using the land for public infrastructure.

No	Audit Query	Concern	Committee Observation/Recommendation
		ownership documents, such as title deeds, leases, or memoranda of understanding for the parcels used. Additionally, there was no evidence of official searches or consent from the Lands Control Board to authorize use of the land.	
28.	Unutilized Gender Desk Office and Children Holding Ground in Bomet Central Police Station	Management contracted a local contractor to construct a gender desk office and children's holding ground at Bomet Central Police Station for Kshs.2,953,050 to support children affected by gender-based violence. However, no signed contract agreements were provided, and physical verification revealed that the facility remained unused, with the compound being repurposed as an animal holding ground.	All contractual agreements should be documented, signed and retained for accountability purposes.
29	Unutilized Fresh Produce Market Sheds at Ndanai, Kembu and Kapkwen	Management contracted local contractors to construct fresh produce market sheds in Ndanai at Kshs.4,690,649; in Kembu at Kshs.4,985,000 as	Management should ensure that all completed facilities are handed over and utilized immediately upon issuance of completion certificates to prevent idle assets and loss of economic benefits to intended users.

No	Audit Query	Concern	Committee Observation/Recommendation
		well as a perimeter fence, gate, and gatehouse at Kapkwen open-air market at Kshs.4,778,052. Despite completion and full payments, physical inspections conducted in July 2025 revealed that none of the facilities were in use. No explanations were provided for the continued non-utilization of the three facilities.	

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

1	Lack of Land Ownership Documents	Management had not obtained title deeds for the fifteen (15) parcels of land acquired for construction of eight (8) Early Childhood and Development Education Centers, one (1) bus park, one (1) ICT hub and (1) stadium. Further, Management entered into a land sale agreement to acquire 12 acres for stadium construction at a cost of Kshs.75,600,000. However, physical inspection in July 2025 revealed that the land had been encroached upon by private individuals engaged in brick making and the land	Management should immediately obtain the ownership documents by way of title deeds for all parcels of land acquired from private individuals. Management to also conduct official land searches and secure written consent from the Lands Control Board to confirm the legality of using the land for public infrastructure. <table border="1"> <tr> <td colspan="4">PAPERS LAID</td> </tr> <tr> <td>DATE</td> <td>TABLED BY</td> <td>COMMITTEE</td> <td>CLERK AT THE TABLE</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>	PAPERS LAID				DATE	TABLED BY	COMMITTEE	CLERK AT THE TABLE				
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No	Audit Query	Concern	Committee Observation/Recommendation
		had not been secured with a fence to check on encroachment.	
2.	Grounded Motor Vehicles and Unserviceable Equipment	Out of five hundred and thirty-seven (537) motor vehicles and equipment, one hundred and seventy-four (174) were grounded and unserviceable. However, Management did not provide records indicating when the assets were grounded, and no annual disposal plan had been prepared. Consequently, no action had been taken to dispose of the grounded assets.	The Management through the Disposal Committee to prepare and submit a report on the status of the assets.
3	Lack of Risk Management Policy	Management had not developed risk management policy and there were no fraud prevention mechanisms put in place. Further, operational and disaster recovery plans were also not provided.	The Management has provided a Risk Management Policy. However, the document is still at the draft level and not yet officially approved nor signed. The County Executive Committee to develop a risk management policy and ensure that risk assessment is performed on all key financial risk areas as prescribed by Regulation 158 (1) (a) and (b) of the PFM (County Governments) Regulations, 2015.
4	Understaffing of Internal Audit Unit	The Internal Audit Department had only eight (8) active staff against the staff establishment of thirty (30). This resulted to	Management should ensure that the internal audit function is fully resourced to carry out its mandate of risk assessment, control evaluation and assurance to management and the County Executive.

No	Audit Query	Concern	Committee Observation/Recommendation
		understaffing of twenty-two (22) personnel.	
5.	Failure to Identify County Controlled Assets	Management had not fully identified or reported all assets under its control or use. Further, Management had not appointed an Asset Management Officer to support the transition to accrual accounting for assets.	The CECM in charge of Finance and Economic Planning to identify all the assets in their control or use, irrespective of proof of ownership and whether or not the values can be determined and to report on all assets in the financial year 2025/2026 as directed by the National Treasury.

The Committee further resolved to use management responses during report writing for queries not interrogated in the meeting

MIN/SEN/CPAC/109/2026

**CONSIDERATION OF THE REPORT
OF THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
RECEIVER OF REVENUE OF THE
COUNTY EXECUTIVE OF BOMET
FOR THE FINANCIAL YEAR 2024/2025**

No.	Audit Query	Concern	Recommendation
REPORT OF THE FINANCIAL STATEMENTS			
1.	Unsupported Opening Balances	The opening balances show equal total assets and liabilities of Kshs. 533,936,152. However, these amounts were not supported by a Transition Project Co-ordination Committee report (TPCC).	Management has provided the first-year progress report on the transition from cash to accrual accounting, Bomet County accrual adoption framework, appointment letters of technical committee and technical committee reports Management to avail a

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No.	Audit Query	Concern	Recommendation
			comprehensive Transition Project Co-ordination Committee report to support the opening balances.
2.	Inaccuracy of Notes to the Revenue Statements	The revenue statements reflect Notes numbered 26 to 35, which do not align to the Notes to the revenue statements.	Financial statements have not been amended to reflect the correct notes. The Management to establish and implement strong internal controls which ensure accurate preparation of annual reports and revenue statements. Section 164 (1) of the Public Finance Management Act 2012.
3.	Inaccuracy of Disbursements to Another County Fund	The revenue statements reflect disbursement to another county fund of Kshs.211,612,307 which differs with the recomputed disbursements amounting Kshs.210,794,530 resulting to variance of Kshs.817,777. Further, supporting approvals, expenditure returns, and bank statements for hospital revenue spent at source	Management should reconcile the reported and recomputed disbursement amounts, amend the financial statements to reflect the correct balances, and avail all supporting documents for audit verification.

No.	Audit Query	Concern	Recommendation
		were not provided for audit review.	
4.	Inaccuracy of Cash and Cash Equivalents	Cash and cash equivalents balance reflects Kshs.88,645; however, the cashbook reflected a nil balance while the revenue collection bank account showed Kshs.37,945, resulting in an unexplained variance of Kshs.37,945. Further, the M-Pesa Pay bill account balance of Kshs.50,700 was not supported by the cashbook, reconciliation statements or M-Pesa statements for six months between July and December 2024. The opening balance for cash and cash equivalents was reported as Kshs.540,054, which differed from the prior year audited balance of Kshs.74,029, resulting in an unexplained variance of Kshs.466,025.	The Revenue Statements were not amended to correct the noted variances in cash and cash equivalents. The cashbook, reconciliation statements and M-Pesa statements for six months in support of the M-Pesa Pay bill account were not provided. The Receiver of Revenue to ensure reconciliations are completed for all the revenue bank accounts and M-Pesa Pay bill every month and submitted to the County Treasury with a copy to the Auditor-General. Section 164 (1) of the PFM Act 2012. Regulation 90 of Public Finance Management (County Governments) Regulations, 2015.
5.	Inaccuracy of Receivables from Non-Exchange Transactions	Receivables from non-exchange transactions included Kshs.528,142,962,	The long outstanding receivables have not been collected

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No.	Audit Query	Concern	Recommendation
		which had been outstanding for over a year, with no provision for bad or doubtful debts. Further, the supporting schedules of defaulters, invoices, and receivables ledgers were not provided.	nor supported by schedules of defaulters, invoices, and receivables ledgers. The County Receiver of Revenue should ensure that strong and efficient revenue collection, recovery and accounting systems are put in place to recover revenue arrears and provide the list of defaulters or debtors.
6.	Inaccuracy of Receivables from Exchange Transactions	Receivables from exchange transactions totaling Kshs.59,716,282 had been outstanding for over a year, yet no provision for bad or doubtful debts had been made nor efforts to collect them. The amount also includes property rent of Kshs.5,500,000, for which lease agreements, rent assessments, and arrears records were not provided.	The supporting schedules, lease agreements, schedules and patient records were not provided for audit. The County Receiver of Revenue should ensure that strong and efficient revenue collection, recovery and accounting systems are put in place to recover revenue arrears and provide the list of defaulters or debtors.
7.	Inaccuracies in the Statement of Cash Flows	The total receipts amounting to Kshs.154,965,226 in the cashflow	Financial statements have not been amended

No.	Audit Query	Concern	Recommendation
		statement differs with the total actual receipts amounting to Kshs.367,028,941 reflected in statement of comparison of budget and actual amounts. Further, the statement reflects Nil net cash flows from operating activities which differs with the recomputed net cash flows from operating activities totalling Kshs.451,409.	to reflect the correct balances. Management to reconcile the cash flow statement with the statement of comparison of budget and actual amounts and report the accurate balance of cash and cash equivalents as at 30 June, 2025 in the subsequent revenue statements. Section 164 (1) of the Public Finance Management Act, 2012.
8.	Unsupported County Own Generated Revenue	The county's own generated revenue of Kshs.367,028,941 could not be confirmed because supporting schedules, daily or monthly revenue control sheets, official payment receipts, revenue registers, M-Pesa paybill transaction records, assessment records, and reconciliations between system reports and bank statements were not provided, with revenue reported solely from bank statements lacking sufficient trails and transaction details.	Management did not provide the supporting documents or reconciliation statements for the county own generated revenue totalling Kshs.367,028,941. The Receiver of Revenue to ensure that strong and efficient revenue collection, recovery and accounting systems that is able to produce periodic revenue reports is put in place. The committee raised concern on

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No.	Audit Query	Concern	Recommendation
			the low own source revenue. Revenue from cess dropped by 1 million Parking fees dropped by 4 million EACC to investigate the pilferage on own source revenue collection The committee noted the decline in revenue collection from tea factories. The overall growth in OSR from Kshs 238, 930,420 in 23/24 to Ksh. 367,028,941 in 24/25 is as a result of increase in health facilities revenue. The county is finalizing on valuation roll which upon implementation will enhance OSR.
9.	Unsupported Sale of Assets	The sale of tea from Embomos Tea Farm amounting to KShs.8,701,409 could not be fully confirmed because the contract agreement with KTDA, purchaser statements, and supporting records were not provided. Additionally, ownership of the farm measuring 252.5 acres is disputed with Kenya Forest	KTDA have been provided, evidence that formal transfer and regularization of ownership documents for the land and other County assets have not been provided. The Receiver of Revenue in consultation with the County Executive Committee to

No.	Audit Query	Concern	Recommendation
		Service and the title remains under the defunct Bomet County Council. Management did not explain why the title had not been transferred to the County Government, raising uncertainty over rights, obligations, and control over the Farm.	initiate the transfer of ownership of the County Government's land and ensure that strong and efficient revenue collection systems are put in place to control any possible revenue leakages from the Farm.
1.	OTHER MATTER Unresolved Prior Year Matters	In the audit report of the previous year, nine (9) issues were raised in the Report of the Auditor General. However, Management had not resolved the issues or given any explanation for failure to resolve the issues.	Management has not provided evidence or a report on how the issues were resolved. Management to submit a report on the progress of implementation of audit recommendations for all the previous years to the Committee with a copy to the Auditor General.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

1.	Lack of Valuation Roll	The County Government did not have an updated valuation roll in place and the property rates were based on historical property values used by the defunct County Council of Bomet which did not represent the current market values.	The Draft Valuation Roll has been provided to show that Management is currently in the process of preparing an updated valuation roll. The CECM and Receiver of Revenue to ensure that an updated valuation roll
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No.	Audit Query	Concern	Recommendation
			which maps out property owners and the current rates is developed, approved and implemented. Section 3 of the Valuation for Rating Act, (Revised 2015).
2.	Use of Outdated Market Fees Rates	Market fees of Kshs.820,136 was collected using outdated rates which expired in the financial year 2023/2024. Traders resisted paying the revised rates, citing lack of public participation prior to implementation. No justification, supporting documentation, or evidence of efforts to implement or transition to the approved rates was enacted by the County Assembly.	Management used outdated market fee rates without any justification and evidence of efforts to implement or transition to the approved rates. Management should ensure that the approved market fee rates are implemented promptly, with a documented transition process and clear communication to traders to prevent revenue loss and non-compliance. Section 157 (2) of the Public Finance Management Act, 2012.

No.	Audit Query	Concern	Recommendation
3	Lack of Official Appointment of Revenue Collectors	Review of records provided for audit revealed that during the year under review, County employees collected and accounted for revenue without official appointments by the County Receiver of Revenue.	Sample of appointment letters in respect of revenue collectors have been provided for audit verification. The county executive committee member for finance to take corrective measures and ensure that all the receivers and collectors of revenue are officially appointed in compliance to the Law.
4.	Lack of Quarterly Revenue Statements	The statement of revenue and disbursements reflects revenues totalling Kshs.367, 028,941 collected during the year under review. However, quarterly revenue statements were not prepared nor provided for audit.	The ROR to ensure timely preparation and submission of the quarterly revenue reports to the County Treasury with copies to the National Treasury and the Commission on Revenue Allocation.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

1.	Weakness of Controls in the Automation of the Revenue System	During the year under review, the Management migrated from an outsourced system to an inhouse developed County revenue collection system known as Bomet Pay. However, there was no comprehensive	Management did not provide any evidence of the key project documents during the migration and evidence that the historical revenue data was migrated
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No.	Audit Query	Concern	Recommendation
		project file documenting the project lifecycle including project initiation documents. Further, data clean up to the new revenue system was not done and the historical revenue data was not migrated leading to a fragmented and loss of revenue history.	was also not provided. Management should compile complete project documentation and ensure historical revenue data is retrieved and migrated to the Bomet-Pay Revenue System to support accurate reporting and accountability.
2.	Failure to Fully Automate Revenue Collection	During the period under review, the County used both manual. Review of records revealed that out of the thirty-three (33) revenue collection streams configured in the system, only fourteen (14) were fully operational, while nineteen (19) streams remained non-functional thereby resulting to continued collection of revenues manually.	Management should prioritize full automation of the Revenue System including mapping and operationalization of all the revenue streams into the system.
3	Lack of Integration of Revenue Systems	Revenues of Kshs.155,715,043 collected via Safaricom Paybill and bank accounts could not be traced to specific revenue streams due to inadequate transaction descriptions. Further, the BometPay system did not have an integrated reconciliation mechanism to link collections from the two	The revenue collected could not be traced to specific revenue streams and verification confirmed that revenue collected through the Paybill was not automatically transferred to the revenue collection bank account.

No.	Audit Query	Concern	Recommendation
		platforms to the respective revenue categories and the Pay bill account was not integrated with the revenue collection bank account maintained in a local commercial bank.	Management should ensure that all revenue transactions include clear descriptions linked to specific revenue streams.
4.	Weakness in Invoicing and Receipting in Bomet County Revenue System	Significant anomalies were identified in the BometPay system including unexplained variances between invoices and receipts, duplicate and negative invoices, zero amount invoices with payments recorded, lack of standardized user-naming conventions, unauthorized access into the revenue system and system testing conducted directly in the live environment.	The County Government should strengthen controls in the BometPay Revenue Management System by enforcing invoice validation and standardizing authorized user access.
5.	Weak Controls over Hospital Fee Revenue Collection	Review of records revealed that the health facilities collected revenue amounting to Kshs.212,680,242 through standalone systems or manual processes that were not integrated with the County's main Revenue Management System.	The County should integrate all health facility revenue collection systems with the main County revenue management system to ensure accurate recording, reporting, and accountability of hospitals' revenue.
6.	Failure to Map Businesses for Issuance of Single Business Permits	During the year under review, Management had not mapped and included in a comprehensive register for monitoring and issuance of single business permits and physical verification conducted in July, 2025	The mapped businesses and evidence of register maintained by the Receiver of Revenue was not provided for audit verification.

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No.	Audit Query	Concern	Recommendation
		within Bomet Municipality revealed that several businesses operated without valid single business permits. Further, no receipts were issued upon payment for Single Business Permits.	The Receiver of Revenue to develop and maintain a register of all land owners and businesses within the County and institute measures that ensure all businesses operate with valid business permits.

The Committee further resolved to use management responses during report writing for queries not interrogated in the meeting

MIN. NO. SEN/CPAC/110/2026 ANY OTHER BUSINESS

There was no any other business.

MIN/SEN/CPAC/111/2026

ADJOURNMENT AND DATE OF NEXT MEETING

The meeting was adjourned at 3:24 p.m. The next meeting would be held on Monday, 9th February, 2026 at 10:00 am. for interrogation of the Report of the Auditor General on the Financial Statements for Nandi County Executives.

SIGNED:  DATE: 25/03/2026

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP.)



13TH PARLIAMENT 5TH SESSION

MINUTES OF THE NINETEENTH SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF NAROK TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF NAROK FOR FINANCIAL YEAR 2024/2025 THE RECEIVER OF REVENUE STATEMENTS FOR FINANCIAL YEAR 2024/2025 AND COUNTY REVENUE FUND STATEMENTS FOR FINANCIAL YEAR 2024/2025 HELD ON TUESDAY, 10TH FEBRUARY, 2026 AT COMMITTEE ROOM 9, FIRST FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

- | | |
|---|---------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 2. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 3. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |
| 4. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 5. Sen. Enoch Kiio Wambua, CBS, MP | - Member |
| 6. Sen. Samson Kiprotich Cherarkey, MP | - Member |
| 7. Sen. Edwin Watenya Sifuna, CBS, MP | - Member |

ABSENT WITH APOLOGY

- | | |
|--------------------------------------|--------------------|
| 8. Sen. Johnes Mwashushe Mwaruma, MP | - Vice Chairperson |
| 9. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |

IN ATTENDANCE

- | | |
|--|--------------------------------------|
| 1. Sen. Justice (Rtd.) Stewart Madzayo Mwachiru, EGH, MP | -Senate Minority Leader |
| 2. Sen. Ledama Ole Kina | -Senator, Narok County/Minority Whip |

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SECRETARIAT

- | | |
|-----------------------|---------------------|
| 1. Mr. Crispus Tima | - Clerk Assistant I |
| 2. Ms. Faith Cherutoh | - Legal Counsel |
| 3. Mr. Osman Hire | - Research Officer |
| 4. Mr. Simon Muinde | - Audio Officer |
| 5. Mr. David Barasa | - Serjeant-at-arms |

IN ATTENDANCE

COUNTY GOVERNMENT OF NAROK

- | | |
|---------------------------|-----------------------------|
| 1. Hon. Patrick Ole Ntutu | - Governor, Narok County |
| 2. Mr. Mayiani Ole Tuya | -County Secretary |
| 3. Mr. David Muntet | -CECM Finance |
| 4. Mr. Allan Meingati | -County Attorney |
| 5. Ms. Josephine Ngeno | -CECM PSM |
| 6. CPA Jackson Ritei | -D.D Accounting Services |
| 7. Mr. Godwin Juma | -Head of Procurement |
| 8. Ms. Moses Minchil | -Director Revenue |
| 9. Eng. Joseph Parashina | -Engineer |
| 10. Mr. Elijah Mututua | -Director |
| 11. Mr. Nickson Kool | -Engineer |
| 12. Mr. Patrick Ole OSio | -Communication |
| 13. Ms. Josephine Ziche | -Accountant |
| 14. Ms. Jacinta Lenkolos | -PAS office of the Governor |
| 15. Ms. Jayne Lasoi | -SCM |

A. OFFICE OF THE AUDITOR GENERAL

- | | |
|------------------------|-------------------------|
| 1. Mr. David Cheronu | - Director Auditor-OAG |
| 2. Mr. Alex Ndungu | -Deputy Director Audit |
| 3. Mr. Patrick Muriuki | - Principal Auditor-OAG |

B. OFFICE OF THE CONTROLLER OF BUDGET

- | | |
|---------------------|------------------|
| Mr. Dishon Mbabashi | -Liaison Officer |
|---------------------|------------------|

MIN. NO. SEN/CPAC/088/2026

PRAYER

The meeting was called to order by the Vice-Chairperson at 10:30 am followed by a word of prayer.

MIN. NO. SEN/CPAC/089/2026

ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Enoch Kiio Wambua, CBS, MP and seconded by Sen. Edwin Watenya Sifuna, CBS, MP, as follows:

1. Prayer;
2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath and Tabling of Documents;
5. Preliminaries;
6. Meeting with the County Executive of Narok to consider the Auditor General's Report on the Financial Statements of the County Executive of Narok for Financial Year 2024/2025, the Report on Receiver of Revenue Statements and the Report on the County Revenue Fund for the County Executive of Narok for Financial Year 2024/2025 (*Committee Paper No. 25*);
7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN/SEN/CPAC/161/2026

ADMINISTRATION OF OATH

The Governor of Meru County, Hon. Mwalimu Mutahi Kahiga took Oath of Witness and tabled the Management Responses and Accompanying Annexures for the Report of the Auditor General on Audited Financial Statements for the County Executive of NAROK for the Financial Year 2024/2025, the Report of the Auditor General on the Financial Statements on Receiver of Revenue for Financial Year 2024/2025 and the Report of the Auditor General on the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/091/2026

PRELIMINARIES

There were no issues raised in the preliminaries.

MIN/SEN/CPAC/649/2026

**CONSIDERATION OF THE REPORT OF
THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
COUNTY EXECUTIVE OF NAROK FOR
THE FINANCIAL YEAR 2024/2025**

BASIS FOR QUALIFIED OPINION

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No	Audit Query	Concern	Recommendation by OAG
Report on Lawfulness and Effectiveness in the Use of Public Resources			
6	Irregular Funding of National Government Projects	Construction of roads expenditure of Kshs.303,765,850 was incurred on construction and routine maintenance of 3 roads which fall under the National Government Road Agencies; No letters of approval from relevant agencies and evidence of written agreement between the two levels of Government detailing the level of technical, financial, and capacity building support expected from National Government agencies as stipulated in Article 187 of Kenyan Constitution, to guide the implementation of these projects.	Management should provide the cited support documentation for confirmation. The support documents have not been verified to confirm their veracity. The matter is Partially Addressed The Committee recommends that County Governments should take up the roads that have been under KERA authority. Committee queried the role of KERA in county governments. Committee observed that the mandate of KERA duplicates the role of county government in construction of roads. Committee recommended that

No	Audit Query	Concern	Recommendation by OAG
Report on Lawfulness and Effectiveness in the Use of Public Resources			
			KERA be disbanded and the funds allocated to KERA be directed to counties. RMLF funds be entirely allocated to counties.
14	Unremitted Retirement Benefits Contributions	County Executive owed an amount of Kshs.1,911,131,070 to three pension funds which comprise of outstanding contributions and interest balance of Kshs.134,981,919 and Kshs.1,728,035,170	Management should plan appropriately for the clearance of the outstanding remittances. Committee advised the county to pursue a waiver of the penalties and interests with the statutory bodies. County stated that it now remit statutory deductions on a monthly basis. County to provide an ageing analysis of unremitted retirement benefits. The Senate in liaison with CoG to pursue with pension scheme managers on the delay in remitting

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No	Audit Query	Concern	Recommendation by OAG
Report on Lawfulness and Effectiveness in the Use of Public Resources			
			staff pension deductions. The National Treasury should serve both national and county governments equally. Raised concern on delay on cash disbursement by national treasury A detailed ageing analysis of unremitted staff deductions
15	Grounded Assets Managed by a Contracted Service Provider	The machines in custody of a contracted service provider are well maintained and serviced by County Executive's heavy expenditure. A list of machines and equipment are currently not in use and are either grounded and serviceable or grounded and unserviceable No mechanical engineers reports to confirm the current condition of the machines. No explanation on circumstances warranting provision of the office space to service provider who is paid in excess of Kshs.300,000,000 per year by the County Executive to take care of the County Executive equipment & no evidence that he pays rent for office space.	• The explanation and documentation on the grounded assets have been reviewed. The audit issue has been partially responded to. The matter may be kept in abeyance to be reviewed during the subsequent year's audit. Management should ensure optimal utilization of the grounded assets in order to

No	Audit Query	Concern	Recommendation by OAG
Report on Lawfulness and Effectiveness in the Use of Public Resources			
			realize value for money on public resources. The county has 120 earth moving equipment which are serviced and maintained by a contracted service provider at a cost of Ksh. 300 million per year Governor informed the Committee that all earth moving equipment were delivered as per the order OAG to confirm if the service provider is required to pay rent to the county and if is the rent paid up to date.

The Committee resolved to use management responses to during report writing for issues not interrogated in the meeting.

MIN/SEN/CPAC/649/2026

**CONSIDERATION OF THE REPORT OF
THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
RECEIVER OF THE COUNTY**

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EXECUTIVE OF NAROK FOR THE FINANCIAL YEAR 2024/2025

No	Paragraph	Issue Summary	Recommendation by OAG
REPORT ON THE FINANCIAL STATEMENTS			
1.	Under Collection of Property Rent Revenue	• Kshs.4,903,863 reported as collected property rent which is way below the budgeted amount by Kshs.12,296,137. • County did not maintain an updated tenant register showing tenant's details. • Rent arrears of Kshs.402,150 remained outstanding as at 30.06.2025. • Arrears for market stalls remained undetermined with no supporting documents. • Tenants occupied premises without valid leases or tenancy agreements & no demand notices, follow-up, or recovery measures undertaken.	The explanation on the measures taken to address the Under Collection of Property Rent Revenue have been reviewed. Most of the measures are progressively being implemented. Partially Addressed. Management should implement the measures outlined in raising the collection of property rent revenue. OSR potential of Narok is Ksh 8.5 billion Cess dropped by kshs 40 million The court case barred county from collecting land rents which caused the drop in

No	Paragraph	Issue Summary	Recommendation by OAG
REPORT ON THE FINANCIAL STATEMENTS			
			land rates collection
1	Unexplained Reduction Across Revenue Streams	The Receiver of Revenue registered a significant reduction of revenue for 5 revenue streams from the previous year on: ➤ Cess ➤ Land Rates ➤ Single /Business Permits ➤ Market Fees ➤ Advertising	The validity of the explanation on what caused reduction across the 5 revenue streams has been reviewed. Management did not delve into the statistics on the individual revenue streams. Partially Addressed. Management should provide statistical data on factors affecting reduction for each of the 5 streams & the remedial measures. The county explained that drop in cess collection by about kshs 45 million was caused by insecurity experienced in the affected sub-county for about 4 months.
REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES			

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No	Paragraph	Issue Summary	Recommendation by OAG
REPORT ON THE FINANCIAL STATEMENTS			
1	Delays in Transfer of Revenues into County Revenue Fund Account	County total revenue amounted to Kshs.5,954,416,391. against total disbursements and other charges of Kshs.5,848,779,316 resulting to undisbursed amount of Kshs.105,637,075. One (1) account held at a local bank used to collect revenue amounting to Kshs.460,354 but no transfer into the CRF was made during the year.	Management should endeavor to avoid any future delay in the transfer of Revenues into County Revenue Fund Account.
REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT, AND GOVERNANCE			
2	Understated and Unreported Administration Control Fees and Charges	• Of the 4 revenue streams under administration control fees and charges, collection came from only two streams on weights and measures and liquor licenses. • Revenue budget of Kshs.45,461,915 against actual of Kshs.30,517,799. • Nursery school fees, Registration of private schools & betting levy did not generate any income during the year.	Management should ensure that the cause of the shortfall in administration control fees and charges is addressed and realistic budgetary provisions are made.
3	Ineffective Internal Audit Function and Audit Committee	Internal Audit function did not conduct audit assignments & no findings were highlighted. No evidence of issues raised & acted upon by the Management. No evidence that an internal audit committee had been established.	Management should ensure that the internal audit function is given sufficient funding and independence to carry out its mandate effectively. Further, the audit committee should be adequately facilitated to

No	Paragraph	Issue Summary	Recommendation by OAG
REPORT ON THE FINANCIAL STATEMENTS			
			ensure it also carries out its mandate effectively
4	County Overreliance on the Service Providers	• Key functions -system maintenance, data management, user support, and security monitoring are outsourced, with limited internal capacity for oversight or continuity in the event of service provider failure. • No mechanisms to ensure the completeness and accuracy of the revenue collected.	Management should ensure that core revenue collection systems are in the full control of the County Executive to reduce risks of revenue loss, manipulation or service interruption. The county has two revenue park fee collectors, KAPS(park fees) and Jambopay(other revenue streams) County has two receiver of revenues for park fees and another for different revenue Streams The contract with KAPS is about to lapse, county is planning to develop and deploy its own revenue collection system to replace KAPS

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No	Paragraph	Issue Summary	Recommendation by OAG
REPORT ON THE FINANCIAL STATEMENTS			
6	Weaknesses in Kenya Airports Parking Services system (Park Fees)	6.1 Use of Cash as a Mode of Payment	Management should expeditiously address the internal control weaknesses raised in order to prevent risks of revenue leakages, fraud, misstatements and inability to enforce accountability. The committee resolved to carry out a systems audit of revenue collection in Narok county. Further, invite KAPS service provider on revenue collection.
		6.2 Services not in the County Finance Act, 2023 but Mapped in the KAPS System	OAG to keep the matter in view
		6.3 Services Incorrectly Charged to Customers in the Low Season	
8	Variance Between the Reported, System and Bank Statement Revenue Amounts	Review of system-generated revenue reports, bank statements, and revenue statements for the Narok County Government revealed discrepancies between the figures reported in the three sources. The analysis indicated that amounts	Management should ensure that appropriate measures are put in place including regular reconciliation to

No	Paragraph	Issue Summary	Recommendation by OAG
REPORT ON THE FINANCIAL STATEMENTS			
		captured in the revenue statements did not agree with those in the revenue system and bank records for instance, revenue reported under Hospital Fees was understated by Kshs.21,556,144 when compared to the actual receipts reflected in the bank statement.	ensure that records related to hospital revenue are accurate and in agreement

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The Committee resolved to use management responses during report writing for issues not interrogated in the meeting

MIN. NO. SEN/CPAC/093/2026

ANY OTHER BUSINESS

There was no any other business

MIN/SEN/CPAC/163/2026

ADJOURNMENT AND DATE OF
NEXT MEETING

The meeting was adjourned at 2:00 p.m. The next meeting would be held on Thursday, 12th February, 2026 at 10:00 am.



SIGNATURE.....

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP)

DATE.....25/03/2026.....



MINUTES OF THE 8TH (SITTING) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF MERU TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF MERU FOR FINANCIAL YEAR 2024/2025 THE RECEIVER OF REVENUE STATEMENTS FOR FINANCIAL YEAR 2024/2025 AND COUNTY REVENUE FUND STATEMENTS FOR FINANCIAL YEAR 2024/2025 HELD ON MONDAY, 2ND FEBRUARY, 2026 AT COMMITTEE ROOM 4, FIRST FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

- | | |
|---|------------------------------|
| 1. Sen. Johnes Mwashushe Mwaruma, MP | - Vice Chairperson –Chairing |
| 2. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 3. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 4. Sen. Enoch Kiio Wambua, CBS, MP | - Member |
| 5. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |

IN ATTENDANCE

Hon. Kathuri Murungi, MGH, MP -Deputy Speaker Senate/Senator Meru County

IN ATTENDANCE

COUNTY EXECUTIVE OF MERU

- | | |
|---------------------------------|---------------------------------------|
| 1. Hon. Isaac Mutuma M'Ethingia | - Governor Meru County |
| 2. Dr. Julius Mbijiwe | -Chief of Staff |
| 3. Ms. Monica Kathono | - CECM, Finance and Economic Planning |
| 4. Dr. Denis Muriungi | -CECM Health |
| 5. Ms. Lucy Kaaria | -County Attorney |
| 6. Mr. Charles Mwenda | - CO Finance |
| 7. Mr. George KimathiKobia | -CO Roads & Transport |
| 8. Mr.Koome Muthuri | -Ag. CO Health |
| 9. Mr. Crispus Mutoni | - Head of Financial Reporting |
| 10. Mr. Francis Mungai | -Director Revenue |
| 11. Mr. William Mwenda | -Head of Reporting |
| 12. Mr. Edward Macharia | -MCRB-CEO |
| 13. Mr. Eric Mutuma | -Head of ICT MCRB |
| 14. Ms. Dinah Gaceri | -Director Budget |
| 15. Ms. Ann Wandiririani | -Internal Auditor |
| 16. Ms. Mary Kimathi | -Director Human Resource |

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17. Ms. Rosaline Gakii
18. Mr. Patrick Nkunga

-Director Communications
-Governor P.A

THE NATIONAL TREASURY

Ms. Edith Nkanata -Liaison Officer

OFFICE OF THE AUDITOR GENERAL (OAG)

1. Ms. Jane Nyambura -Director Audit
2. Ms. Patricia Esipaya -Auditor
3. Mr. Patrick Muriuki - Parliamentary Liaison Officer

OFFICE OF THE CONTROLLER OF BUDGET

Mr. Dishon Mbabashi - Parliamentary Liaison Officer

SENATE SECRETARIAT

1. Mr. George Otieno - Principal Clerk Assistant
2. Mr. Crispus Tima - Senior Clerk Assistant
3. Mr. Mitchel Otoro -Senior Legal Counsel
4. Ms. Annette Khaeyela -Research Officer
5. Mr. Joseph Otieno - Audio Officer
6. Mr. David Barasa - Serjeant-at-Arms

MIN/SEN/CPAC/049/2026

PRELIMINARIES AND PRAYERS

The Chairperson called the meeting to order at 10:30 a.m. followed by a word of prayer. Thereafter introductions followed.

MIN/SEN/CPAC/050/2026

ADOPTION OF AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Okong'o Mogeni, CBS, SC, MP and seconded by Sen. Johnes Mwashushe Mwaruma, MP as follows;

1. Prayer;
2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath and Tabling of Documents;
5. Preliminaries;
6. Meeting with the County Executive of Meru to consider the Auditor General's Report on the Financial Statements of the County Executive of Meru for Financial Year 2024/2025, the Report on Receiver of Revenue Statements and the Report on the County Revenue Fund for the County Executive of Meru for Financial Year 2024/2025 (*Committee Paper No. 17*);
7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN/SEN/CPAC/051/2026

ADMINISTRATION OF OATH

The Governor of Meru County, Hon. Isaac Mutuma M'Ethingia, took Oath of Witness and tabled the Management Responses and Accompanying Annexures for the Report of the Report of the Auditor General on Audited Financial Statements for the County Executive of Meru for the Financial Year 2023/2024 and the Report of the Auditor General on the Financial Statements on Receiver of Revenue for Financial Year 2024/2025 and the Report of the Auditor General on the County Revenue Fund for Financial Year 2024/2025

MIN/SEN/CPAC/052/2026

**CONSIDERATION OF THE REPORT OF
THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
COUNTY EXECUTIVE OF MERU FOR
THE FINANCIAL YEAR 2024/2025**

The Committee considered and noted the contents of Committee Paper No. 8 (*Meeting with the County Executive of Meru*).

BASIS FOR QUALIFIED OPINION

Audit Query	Concern	Committee Observations/Recommendation
1. Payment of Undisclosed Legal Fees	Legal payments totalling Kshs.140,507,214 which includes an amount of Kshs.100,000,000 in respect of part payment of a contingent liability of Kshs.756,757,420 disclosed in previous audit report. Payment for other legal cases totalling Kshs.40,507,214 were not disclosed in the financial records as contingent liabilities. These cases were not budgeted for, therefore, no explanation has been provided on how unapproved expenditure was budgeted and paid.	Records provided on Mico Leopard show compensation of lost income not subjected to tax. The Kshs.40,507,214 had not been disclosed as contingent liabilities, therefore, the origin of the same in the budget which is an extract of the strategic plan could not be supported. The governor reported that a number of cases have been settled out of court. The county had not declared contingent liabilities and therefore were not budgeted for The Committee directed the county to disclose and provide for contingent liabilities in their financial statements. The county reported that it has 217 active court cases. The committee directed the

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Audit Query	Concern	Committee Observations/Recommendation
		county to provide to the OAG a comprehensive list of active cases.
2.Missing Information on Level 1, 2 and 3 Hospitals	The Authority to Incur Expenditure (AIEs), payment vouchers, stores receipts vouchers (S13) and project implementation status reports were not provided for audit review. Various medical services, key personnel and equipment in the Hospital on key services required in level 1, 2 and 3 Hospital, the staffing levels, the equipment at the facilities as prescribed by the Kenya Quality Model for Health Policy Guidelines, were not provided for audit.	The information provided is incomplete and needs verification. Keep in View for in year audits 2025/2026 The amount of Ksh. 132 million is unsupported The committee directed the county to provide documents as required by the auditors in time. Section 62(1)(2) of the PAA OAG to keep the matter in view
3.Unreconciled Long Outstanding Refund on Borrowing	The statement of financial position and as disclosed in Note 15 to the financial statements reflects receivables from non-exchange transactions balance of Kshs.1,650,794,342 which excluded borrowings by Meru Micro-finance Corporation balance of Kshs.1,400,000. Review of records revealed that the amount was borrowed from the County Executive to pay salaries for the Corporation employees in March, 2018.	The Microfinance had captured it as borrowings instead of grants which has been corrected in the second quarter financial statements.

Audit Query	Concern	Committee Observations/Recommendation
4.Unsupported Trade and Other Payables	The statement of financial position reflects trade and other payables balance of Kshs.3,415,572,399 and as disclosed in Note 17 to the financial statements. The supporting ledgers reflected a balance of Kshs.3,428,210,299 leading to an unexplained and unreconciled variance of Kshs.12,837,900. In addition, review of records provided reveal that the County Executive submitted to the Controller of Budget, payables totalling Kshs.1,741,933,778 leading to another variance of Kshs.1,673,638,621 which has also not been explained or reconciled.	Opening balance was Kshs.2,820,075,275 while closing was Kshs.3,415,572,399 increase by Kshs.595,497,124. Variance COB requests paid in July have not been provided to support the same. Date of certificate half filled in the annex 7 meaning no engineer took responsibility of work done. Some of the accounts payables are proposals especially under Education annex 7.Current status not provided. The county explained that the increase in pending bills was as a result of projected revenue shortfalls in the FY. The county reported that it currently has pending bills about 760 million, revenue collection has also increased in FY 2025/2026. The committee directed the County to reconcile the variance of pending bills and submit the same to OAG within 14 days.
5.Unreconciled Kenya Medical Supplies Authority Debt	The statement of financial position reflects trade and other payables balance of Kshs.3,415,572,399 and as disclosed in Note 17 to the financial statements. The balance includes trade payables balance of Kshs.2,759,432,547 which further includes supply of drugs and medical supplies totalling Kshs.43,412,108 owed to Kenya Medical Supplies Authority.	Signed Reconciliation and evidence between Kemsas and the County not provided. OAG to confirm the amounts from KEMSA

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Audit Query	Concern	Committee Observations/Recommendation
	However, the Authority's records reflect a balance of Kshs.105,367,569 resulting in an unreconciled and unexplained variance of Kshs.61,955,461. •	
6. Outstanding Retentions and Deposits Refund	The statement of financial position and as disclosed in Note 18 to the financial statements reflects refundable deposits and prepayments balance of Kshs.89,224,553. This balance is in respect of retention money withheld by the County Executive, which is supposed to be banked in a refundable deposits account. The opening balance reflects a balance of Kshs.86,843,700 while the County Executive procured capital projects totalling Kshs.705,357,090 as reflected in the statement of cash flows. However, the movement of the deposits had not been disclosed in the Notes to the financial statements. Further, the bank account held at Central Bank of Kenya revealed a closing balance of Kshs.40,824,224 hence an unexplained and unreconciled variance of Kshs.48,400,329.	Movement of Kshs.89,224,553 to 40,824,224 not disclosed. Capital projects awarded were 705,357,090 and payments of Kshs.705,357,090 resulting to retention of 70,535,709 whose movement and register and bank balances not provided. The management should ensure that all retention monies and prepayments are well accounted for. Retention register to be provided to support bank balance . The county has developed a retentions register. The Committee directed the county to reconcile the variance and submit to OAG within 14 days.
7. Unexplained Voided Transactions	Analysis of the system payments indicated that four hundred and ninety-six (496) transactions with a value of Kshs.766,804,548	Issue not adequately addressed since the evidence that the COB did approve was not provided. Current status not provided.

Audit Query	Concern	Committee Observations/Recommendation
	were voided or canceled during the year under review. However, Management did not provide reconciliation to confirm whether the voided transactions were subsequently paid.	Unresolved Voiding should be approved by the National Treasury and a voiding report ought to be provided at close of FY The Committee directed the county to submit to OAG within 14 days a report on the four hundred and ninety-six (496) transactions voided transactions with clear reasons as to why each transaction was voided.
8.Budgetary control and performance	The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.12,452,916,563 and Kshs.9,054,751,662 respectively, resulting to an under-funding of Kshs.3,398,164,901 or 27% of the budget. Similarly, the County Executive spent an amount of Kshs.8,241,985,043 against actual receipts of Kshs.9,054,751,662 resulting to an under-utilization of Kshs.812,766,619 or 9% of the actual receipts.	- The accounting officer should have realistic plans with information from the disbursement trends by the national Treasury. Further, more measures on revenue collection should be put in place. - Management has stated that it has instituted a mechanism on enhancing of revenue. However, it has not given the status on revenue collected for the first and second quarters. - Unresolved
9.Unresolved prior year matters	Management has not resolved the issues or given satisfactory explanation for failure to adhere.	- To follow up on senate recommendations and implementation of the same by Management - OAG to follow up with the county to ensure prior year matters for FY 2023/2024 have been resolved
10.Delayed Passing	Review of budget process	The management should ensure

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Audit Query	Concern	Committee Observations/Recommendation
of the Budget by the County Assembly	revealed that the County Assembly of Meru did not approve the County Government's annual budget estimates within the statutory timelines of 30 June, each year as prescribed under the Public Finance Management Act, 2012. The budget, was passed on 13 August, 2024.	that the budget is fastracked and approved within the timelines Committee to make a determination during report writing. Issue not addressed
11.Late Disbursement of Exchequer Releases	Analysis of payment details revealed that the County Executive received an amount of Kshs.1,640,816,129 after 15 June, 2025 from the Exchequer.	Issue to be followed up with the National Treasury.
12.Non-Compliance with Fiscal Responsibility Principle on Development Expenditure	The statement of comparison of budget and actual amounts reflects total expenditure amount of Kshs.8,241,985,042 comprising recurrent and development expenditure amount of Kshs.7,536,627,953, and Kshs.705,357,090 respectively. The development expenditure accounted for 9% of the total expenditure which was below the 30% threshold stipulated by Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015.	No evidence was provided. Issue not addressed The county explained that the shortfall of 7% on development was occasioned by works not completed by contractors however the same was subsequently paid in July 2025 The committee directed the county to provide to the OAG evidence that it allocated 30% of its budget to development. The management should ensure that there is compliance with the regulations on matters fiscal responsibility.
13.Projects- 4.1Procurement of Projects - Mechanical Transport Fund	Review of the development cashbook revealed that an amount of Kshs.223,000,000 in respect to civil works was	Authority on mapping was not provided. The Scope of roads done was not included most of the roads in the

Audit Query	Concern	Committee Observations/Recommendation
and Contractors	paid to the Department of Roads - Mechanical Transport Fund (MTF) for gravelling of all-weather roads and culverts works. Further, the County Executive awarded contracts totalling Kshs.493,777,736 to various contractors for similar civil works. However, mapping of which works were to be done by the Mechanical Transport Fund and individual contractors was not provided for audit. Further, the details of road works done by the MTF and individual contractors were also not provided.	schedules. The contracts were awarded in FY 2023/2024 The governor explained that the county is now using local contractors for civil works. The committee directed the county to submit to OAG within 14 days the mapping and scope of works done under MTF In FY 2023/2024, under MTF Ksh 530 million was spend on civils works. Not resolved
13.2 Construction of Timau Stadium Toilet	The County Executive incurred an expenditure amount of Kshs.1,861,445 in respect to the construction of the Timau stadium toilet. However, physical verification carried out in month of June, 2025 revealed that toilet had not been constructed. Further, the existing gates had been vandalized and there was no dias.	• The committee directed the County to submit to OAG within 14 days evidence that change of site for the toilet had public participation, including change of site. • The management should ensure that all projects are done and completed on time. • OAG to Keep the matter in View
13.3 Incomplete Execution of Low Voltage Board Works at Kanyakine Hospital	Physical verification at the Hospital in June, 2025 revealed that the Low Voltage Board had only been mounted and there was no evidence of connection to the power	• The county reported that the low voltage LV Board has been installed • The management should ensure that all projects are completed on time.

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Audit Query	Concern	Committee Observations/Recommendation
	supply system.	• OAG to Keep in View and verify the installation
13.4 Construction of Ablution Block and Laboratory at KMTC Miathene Campus	The County Executive awarded a local contractor a tender for construction of an ablution block and laboratory at Kenya Medical Training College (KMTC) Miathene Campus at a cost of Kshs.8,893,027. The project was to commence in January, 2022 and was scheduled for completion in August, 2022. The project was inspected and accepted on 30 November, 2023 one year after the intended completion date. Physical verification carried out in June, 2025 revealed that both the ablution blocks (male & female) and the laboratory were not in use. It was also, observed that no provision for water to these facilities was factored in during project planning, further hindering their use.	• The Governor informed the Committee that there are agreements with the National Government on construction of the KMTC. The committee directed the county to submit to OAG the agreements. • OAG to Keep in View - 2025/26
13.5 Kiguchwa Dispensary	The County Executive awarded local contractor a tender at a cost of Kshs.999,251 in respect to renovation works at Kiguchwa Dispensary. The works were scheduled for completion on 30 June, 2023. However, physical verification of the dispensary revealed that several renovation works were completed in June, 2023 on the maternity block	• The county has advertised for recruitment of medical personnel to address the shortage of personnel in Kiguchwa dispensary • The management should ensure that the facility is well equipped with proper human resources for proper functioning. • OAG to keep in view • Issue not addressed

Audit Query	Concern	Committee Observations/Recommendation
	that was originally commissioned on 3 August, 2015. Despite the recent renovations, the maternity block remains underutilized due to persistent understaffing at the facility.	
13.6 Construction of Modern Roof Shed at Kinoro Market	The County Executive awarded a contract to a local merchant at a contract sum of Kshs.1,279,619 in respect to the construction of a modern roof shed at Kinoro Market. The Project Inspection Certificate was issued on 15 February, 2024. Physical verification carried out in June, 2025 revealed that the works were complete. However, the market was not in use and appeared abandoned but was occupied by boda-boda riders. No justification was provided on why the project was not put to use promptly to deliver the intended economic benefit by the relevant Department.	• OAG to verify the amount of revenue being collected from Kinoro market, • The management should ensure that all projects are put into use to avoid wastage of resources with un viable projects • Keep in View -2025/26
13.7 Timau Market Roofing	The County Executive incurred an expenditure amount of Kshs.6,174,861 in respect to roofing. However, the market has been idle for over one year.	• The county explained that the market was constructed and complete, later the national government installed cabros which delayed traders from occupying the market. The project is now in use. • Keep in View -2025/26
13.8 Grill Fixing at Maritati Market	The County Executive incurred an expenditure amount of Kshs.3,120,680 in respect to fixing grills at Maritati Market. However,	• The management should ensure that all projects are put into use when completed • OAG to Keep in View - 2025/26

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	the project has been idle and it has not been put into use for over one year.	
13.9 Alterations and Installations of Steel Grills at Marimati Perimeter Wall	The County Executive awarded a contract for alterations and installations of steel grills at Marimati perimeter wall at a cost of Kshs.3,120,680. Physical verification carried out in the month of June, 2025 revealed that although the works were done, the project remained idle as it had not been put into use for over one year.	• The mangement should ensure that all projects are put into use once completed • Keep in View -2025/26
14.Delayed Proposed Construction of County Aggregation and Industrial Parks	Review of the project file provided for audit revealed that one of the unsuccessful bidders who had bid at a contract sum of Kshs.465,320,261 was disqualified during Mechanical works evaluation for failing to attach sub-contractors' details. However, according to the standard tender document Section III on evaluation and qualification criteria, the document only provided mandatory requirements for Main Contractor and was silent on sub-contractor's mandatory documents. It was therefore, not clear why unsuccessful bidder was denied the contract having bid the lowest by an amount of	The county government of Meru has expended ksh. 250 million while national government has disbursed kshs. 250 million. The CAIP project is complete and will be commissioned in March 2026.

Audit Query	Concern	Committee Observations/Recommendation
	Kshs.26,892,480.	
15.Non-Compliance with the Public Procurement Capacity Building Levy Order, 2023	Review of records revealed that the County Executive entered into contracts but no documentary evidence had been provided to confirm that the Entity complied with paragraph 3(1) of the Public Procurement Capacity Building Levy, Order 2023 which provides that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes.	• The Committee to make a determination during report writing • Issue not addressed
16.1 Payment of Salaries and Wages Above Set Limit	• As previously reported, the County Executive incurred an expenditure on salaries and wages amounting Kshs.4,620,092,462 which translates to 45% of the total receipts of Kshs.10,217,151,933 during the year.	• Issue not adequately addressed • Committee to make a determination during report writing
16.2Centralized Budgeting for Staff Costs	• Audit review of employee costs revealed that the budget for staff costs for all Departments was made under one vote Meru - Public Service Management and Administration (Vote 3569), yet each Department's Accounting Officer (the	• Issue not addressed • Committee to make a determination during report writing

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	Chief Officer) is responsible for identifying staffing needs, preparing recruitment requests, and submitting them to the County Public Service Board (CPSB).	
16.3 Failure to Budget and Pay Gratuity to Contracted Employees	The County Executive engaged contracted employees but failed to honor the contract by paying the gratuity at the end of the contract. Instead, the terms of the contract kept on changing after every contract renewal.	- The management should ensure that all gratuities are paid promptly. - Issue not addressed
17 Unexplained Unverified Workers	Review of the data collection report from the Vendor revealed that the County Executive had a total of six thousand, two hundred and five (6,205) staff members out of which, five thousand, six hundred and twenty-eight (5,628) were verified leaving five hundred and seventy-seven (577) staff unaccounted for. Further, the audit extract information from the payroll in June, 2024 revealed a population of five thousand, eight hundred and fifty-seven (5,857) resulting in an unreconciled variance of one thousand, three hundred and forty-eight (1,348) between the Vendor and the Audit.	- The management should reconcile the data to ensure all employees are accounted for. - Issue not addressed

Audit Query	Concern	Committee Observations/Recommendation
17.2 Staff Under Probation for More than the Stipulated Period	As previously reported, review of the payroll records revealed that an amount of Kshs.343,604,330 was paid to five hundred and ninety-eight (598) staff members who have been on probation for more than one year.	- Issue addressed - The management should ensure that all staff are confirmed after probation.
17.3 Compensation of Employees Costs to Unknown Staff	Detailed review of a sampled human resource records in the County Executive payroll revealed that an expenditure amount of Kshs.9,486,690 had been paid to some employees who had not offered services to the County and had been expunged from the payroll without any evidence and approval for the same as detailed below: - i. A Medical Officer was granted a four-year study leave and bonded to serve for four years upon completion. The officer had only two years of service before the leave was approved. However, there is no evidence that the officer resumed duty after completing the study leave. Despite this, the officer has continued to receive a salary, leading to a potential loss of	- Issue not addressed - Committee to make a determination during report writing

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Audit Query	Concern	Committee Observations/Recommendation
	Kshs.9,486,690 for the four years the officer was not in service from the expected date of return date of 21 October, 2021.	
18.Non-Compliance with the Law Staff Ethnic Diversity	As previously reported, the audit established that 89% of employees in the IPPD System as at 30 June, 2025 were from one dominant ethnic community. This was contrary to the requirements of Section 7(2) of the National Cohesion and Integration Act, 2008. Further, the dominant community represented 88% of the new recruitment done in 2024/2025	Issue not adequately addressed Committee to make a determination during report writing
19.Irregular Payments to the Council of Governors and County Public Service Board National Consultative Forum	The statement of financial performance and as disclosed in Note 10 to the financial statements reflects use of goods and services amount of Kshs.1,585,636,068 which includes other operating expenses amount of Kshs.310,276,980. This latter amount further, includes amounts of Kshs.6,000,000 and Kshs.300,000 paid to the Council of Governors and County	The County should stop remittance to the council of Governors Issue not addressed

Audit Query	Concern	Committee Observations/Recommendation
	Public Service Board National Consultative Forum, respectively.	
20.Lack of Approved Training Policy, Needs Assessment, and Annual Training Plan	The County Executive did not have an approved Training Policy, an Approved Annual Training Plan, or evidence of a Training Needs Assessment (TNA). Additionally, the County's Human Resource Manual is still in draft form, which contributed to the lack of formalized training and development procedures and frameworks.	The management should come up with a training needs assessments Issue not addressed
21.Unestablished Sub-County (Level 4) Hospitals	Audit review revealed that the County Executive has nine (9) established Sub-counties. However, the County has only established seven (7) Sub-county Hospitals. Further, there was no evidence to prove that the County Executive established a County Health Management Team, a health quality and assurance unit, a Health Facility Improvement Board and a policy on transfer of unutilized pharmaceutical and non – pharmaceuticals from one health facility to another so as to ensure	Issue not addressed

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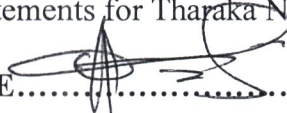
Audit Query	Concern	Committee Observations/Recommendation
	efficient stock management.	
22.LACK OF COUNTY FINANCE BILL	Review of the County Executive's legislative framework revealed that County continues to rely on the Finance Act of 2019 for the imposition of taxes, fees, and charges for services. The Act, though passed in line with the 2019/2020 financial year's budget proposals, has not been revised to reflect subsequent annual budgets and prevailing economic realities. As a result, current rates for various County services do not align with inflation and the increased cost of service delivery.	The management should fastrack the passing of the finance bill. Issue not addressed
23.Lack of an Updated Assets Register	Review of the County Executive's register revealed that Management did not update its assets register in 2024/2025 financial year. Scrutiny of sampled procurement records and physical verification exercises revealed that assets acquired in the subsequent financial years, including some identified in the year under review totalling Kshs.3,959,399 had not been recorded in the assets register.	• The management should ensure the asset register is updated regularly. • Issue addressed
24.Failure to Tag Fixed and Movable Assets	• Assets not tagged	• All assets should be tagged for ease of accountability • Issue not adequately addressed

Audit Query	Concern	Committee Observations/Recommendation

MIN/SEN/CPAC/053/2026

ADJOURNMENT AND DATE OF
NEXT MEETING

The meeting was adjourned at 3:43 p.m. The next meeting would be held on Tuesday, 3rd February, 2026 at 10:00 am. for interrogation of the Report of the Auditor General on the Financial Statements for Tharaka Nithi and Kitui County Executives.

SIGNATURE.....

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP)

DATE.....25/03/2026.....

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13TH PARLIAMENT 5TH SESSION

MINUTES OF THE 4TH (FOURTH) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF EMBU TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF EMBU COUNTY EXECUTIVE FOR FINANCIAL YEAR 2024/2025, THE RECEIVER OF REVENUE STATEMENT AND THE COUNTY REVENUE FUND FOR FINANCIAL YEAR 2024/2025 HELD ON WEDNESDAY, 28TH JANUARY, 2026 AT COMMITTEE ROOM 9, SECOND FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

- | | |
|---|---------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 2. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 3. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 4. Sen. Samson Kiprotich Cherarkey, MP | - Member |
| 5. Sen. Edwin Watenya Sifuna, CBS, MP | - Member |

ABSENT WITH APOLOGY

- | | |
|--|--------------------|
| 1. Sen. Johnes Mwashushe Mwaruma, MP | - Vice Chairperson |
| 2. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 3. Sen. Enoch Kiio Wambua, CBS, MP | - Member |
| 4. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |

IN ATTENDANCE

- | | |
|---------------------------|-----------------------|
| 1. Sen. Alexander Mundigi | - Senator Embu County |
|---------------------------|-----------------------|

SECRETARIAT

- | | |
|-----------------------|--------------------------------|
| 1. Mr. George Otieno | - Principal Clerk Assistant II |
| 2. Mr. Crispus Tima | - Clerk Assistant I |
| 3. Mr. David Angwenyi | - Clerk Assistant I |
| 4. Mr. Malcom Ngugi | - Legal Counsel |
| 5. Ms. Faith Cherutoh | - Legal Counsel |
| 6. Mr. Osman Mohamed | - Researcher |
| 7. Mr. Salat Hussein | - Fiscal analysts |
| 8. Ms. Shirley Milimu | - Audio Officer |
| 9. Mr. John Chege | - Serjeant-at-arm |

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IN ATTENDANCE

A. COUNTY GOVERNMENT OF EMBU

- | | |
|------------------------|----------------------------|
| 1. Hon. Cecily Mbarire | - Governor |
| 2. Prof. Joe Kamana | - CECM-Finance |
| 3. Ms. Monica Munyasya | - CECM |
| 4. Ms. Amy Ruria | - County Secretary |
| 5. Mr. Kimani Karanja | - County Solicitor |
| 6. Mr. Eric Ileri | - CEO- ECRA |
| 7. Mr. aul Murithi | - Deputy Director |
| 8. Mr. Peter Hudson | - Chief Officer V.T.C |
| 9. Mr. Julius Mutinda | - Chairman Audit Committee |
| 10. Mr. Simon Maina | - Director of Audit |
| 11. Ms. Njeri Piusn | - Accountant |
| 12. Mr. Sammy Mwangi | - Accountant |

2. COUNTY ASSEMBLY OF EMBU

- | | |
|----------------------|--|
| 1. Ms. Ruth Mwali | - Clerk PAC – Embu County Assembly |
| 2. Mr. Jacob Nyaga | - Clerk Assistant- PAC |
| 3. Mr. Stephen Kisui | - Internal Auditor County Assembly of Embu |

3. OFFICE OF THE AUDITOR GENERAL

- | | |
|------------------------|--------------------------------|
| 1. Ms. Jane Nyambura | - Director of Audit-OAG |
| 2. Mr. Patrice Espiya | - Deputy Director of Audit-OAG |
| 3. Mr. Eric Momanyi | - Auditor |
| 4. Mr. Patrick Muriuki | - Liaison Officer-OAG |

4. OFFICE OF THE CONTROLLER OF BUDGET

- | | |
|-------------------------|------------------|
| 1. Mr. Gilbert Gachanja | -Liaison Officer |
|-------------------------|------------------|

5. OFFICE OF THE NATIONAL TREASURY

- | | |
|----------------------|------------------|
| 1. Ms. Edith Nkanata | -Liaison Officer |
|----------------------|------------------|

6. OFFICE OF THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTS

- | | |
|----------------------|------------------|
| 1. Mr. Charles Tunga | -Liaison Officer |
|----------------------|------------------|

MIN. NO. SEN/CPAC/019/2026 PRAYER

The meeting was called to order by the Chairperson at thirty minutes past Ten O'clock followed by a word of prayer.

MIN. NO. SEN/CPAC/020/2026 ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Fatuma Adan Dullo, CBS, MP and seconded by Sen. Samson Kiprotich Cherarkey, MP, as follows –

1. Prayer;

2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath of Witness and Tabling of Documents;
5. Preliminaries;
6. Meeting with County Executive of Embu to consider Reports of the Auditor-General on the Financial Statements of the Embu County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025;
7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN. NO. SEN/CPAC/021/2026

**ADMINISTRATION OF OATH OF
WITNESS AND TABLING OF
DOCUMENTS**

The Governor of Embu County took Oath of Witness and tabled the Management responses and supporting documents for the Embu County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/022/2026

PRELIMINARIES

The Auditor briefed the Committee on the status of the Auditor General's Reports for the Embu County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/023/2026

**MEETING WITH COUNTY EXECUTIVE OF
EMBU TO CONSIDER REPORTS OF THE
AUDITOR-GENERAL ON THE EMBU
COUNTY EXECUTIVE FOR FINANCIAL
YEAR 2024/2025, THE RECEIVER OF
REVENUE STATEMENT AND THE
COUNTY REVENUE FUND FOR FINANCIAL
YEAR 2024/2025**

The Committee considered and noted the contents of Committee Paper No. 3 (*Meeting with the County Executive of Embu*).

The following queries were interrogated on the County Executive—

a) For the Year ended 30th June 2024/2025

REPORT ON THE FINANCIAL STATEMENTS		
Audit Query	Concern	Observation and Recommendations
1. Unsupported Retention Deposits	-Management did not provide a deposit ledger/register of beneficiaries who were either deducted or refunded the	The Committee directed Management to maintain a comprehensive and accurate

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	deposit indicating the contract sum of the projects, the scope, period and status. In the circumstances, the accuracy and completeness of the deposit balance totalling Kshs. 18,340,626 could not be confirmed.	register that includes an aging analysis of all deposits, which agrees with the bank balance. Further, the Committee directed Management to do the supplementary budget and demonstrate that the money is merged to the beneficiary. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
2. Unsupported Payments in Respect of County Industrial Aggregation Park.	Tender documents, payment vouchers, project files, bid documents and the financing agreements of the Embu County Industrial and Aggregation Park project were not provided for audit review. In the circumstances, the accuracy and regularity of the expenditure could not be confirmed.	The Committee directed the County Executive Committee Member (CECM) in charge of Finance to ensure timely submission of documents during the audit process in line with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015. Further, the Committee directed Management to ensure that all payments are strictly tied to specific, verifiable milestones as outlined in the contract. Consequently, Management to ensure all CIAP expenditures are reconciled with the National Treasury's guidelines for conditional grants and development project reporting. The Auditor-General to confirm the progress of the

		mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
3. Undisclosed Account Payables.	The balance excludes a liability in respect to transfers from special purpose account but was not refunded back to the account. Further, the payables have been classified as current liabilities, however, review of the payment plan forwarded to Controller of Budget showed that payables totalling Kshs. 1, 429, 250, 047 were to be settled between 2026/2027 to 2032/2033 six (6) years financial period which should have been classified as non-current liabilities. In the circumstances, the accuracy and completeness of current liabilities balance of Kshs. 1722, 877, 451 could not be confirmed.	The Committee directed the Management to ensure strict compliance with the International Public Sector Accounting Standards (IPSAS) Accrual Basis framework. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
4. Voided Transactions	Management did not provide the supporting approvals and justification for the voided transactions amounting to Kshs. 313,720,244. In the circumstances, the regularity of the voided transactions amounting to Kshs. 313,720,244 could not be confirmed.	The Committee directed the Management to ensure the system automatically generates an immutable Audit Trail for every voided transaction. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.

REPORT ON THE EMHASIS OF MATTER

Audit Query	Concern	Observation and Recommendations
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5. PENDING ACCOUNTS PAYABLES.	An analysis of the ageing analysis scheduled of ending bills revealed that the current year payables balance totalled Kshs. 1, 560,148,304, while the outstanding payables balance for the last financial year was Kshs. 1,521,621,076. This represents Kshs. 38,527,228 (3%) increase in pending bills from the financial year 2023/2024. Further, the audit review of the payables' schedule revealed that as the end of the third quarter of the financial year, the outstanding balance of accounts payable was Kshs. 1,748,082,570. This indicates that the payables were not settled as a first charge on the budget.	The Committee directed the Management to legally mandate that all eligible and verified pending bills are treated as the first charge against the current fiscal year's budget allocation before any new projects or commitments are initiated. Further, the Committee directed the Auditor Controller of Budget and Management to do reconciliations. Consequently, the Management to confirm the amount of the pending Accounts payables. And the Management to comply with the Resolution of the Senate on Pending Bills. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
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REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES		
Audit Query	Concern	Observation and Recommendations
6. STALLED PROJECT GOVERNOR'S OFFICIAL RESIDENCE.	At the time of audit in September, 2025, the Governor's official residence was 55% complete. Physical inspection conducted in August, 2025 confirmed that the contractor was not on site. Request for an engineer's opinion on status of the building was not provided for audit review.	The Committee directed the Management to implement stringent financial and legal measures to ensure compliance and value for public money. Further, the Committee directed the Ethics and Anti-Corruption Commission (EACC) to investigation the 55% completion of the

	No evidence was also provided for review to confirm whether the contractor had sought for extension of contract period, or default notice issued to the contractor by the County Executive. In the circumstances, Management was in breach of the SRC circular of 20 May, 2019 and the public may not have obtained value for money from the stalled projects.	Governor's residence in relation to the amount already sent on the project. Consequently, the Committee directed the County Assembly to provide the Budget for completion. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
7. Lack of Annual Development Plan.	Management contravened Section 126 (3) of the Public Finance Management Act, 2012, by not providing the Annual Development plan for the financial year 2024/2024 that was submitted to the County Assembly.	The Committee directed the County Executive Committee Member for Finance to ensure the Annual Development plan is submitted to the Assembly for approval not later than September 1st of each year. The Committee directed the County Executive Committee Member (CECM) in charge of Finance to ensure timely submission of documents during the audit process in line with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015. The Governor to take the administrative action against the officers involved and the Annual Development plan together with other relevant documents be submitted to the

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		Auditor within Seven (7) days from the date of the meeting. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
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After deliberations and scrutiny of the auditor general's reports, the Committee directed the Auditor to keep an eye on other unresolved queries and confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix.

MIN. NO. SEN/CPAC/024/2026

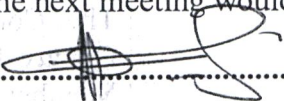
ANY OTHER BUSINESS

There was no any other business.

MIN. NO. SEN/CPAC/025/2026

DATE OF NEXT MEETING & ADJOURNMENT

The Chairperson adjourned the meeting at thirteen minutes to four o'clock in the evening. The next meeting would be on notice.

SIGNED:  **DATE:** 25/03/2026

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP.)



13TH PARLIAMENT 5TH SESSION

MINUTES OF THE 9TH (NINTH) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF BUNGOMA TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF BUNGOMA COUNTY EXECUTIVE FOR FINANCIAL YEAR 2024/2025, THE RECEIVER OF REVENUE STATEMENT AND THE COUNTY REVENUE FUND FOR FINANCIAL YEAR 2024/2025 HELD ON MONDAY, 2ND JANUARY, 2026 AT COMMITTEE ROOM 9, SECOND FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

- | | |
|--|---------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 2. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 3. Sen. Enoch Kiio Wambua, CBS, MP | - Member |
| 4. Sen. Samson Kiprotich Cherarkey, MP | - Member |
| 5. Sen. Edwin Watenya Sifuna, CBS, MP | - Member |

ABSENT WITH APOLOGY

- | | |
|---|--------------------|
| 1. Sen. Johnes Mwashushe Mwaruma, MP | - Vice Chairperson |
| 2. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 3. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 4. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |

IN ATTENDANCE

- | | |
|-----------------------|--------------------------|
| 1. Sen. Wafula Wakoli | - Senator Bungoma County |
|-----------------------|--------------------------|

SECRETARIAT

- | | |
|-----------------------|--------------------------------|
| 1. Mr. George Otieno | - Principal Clerk Assistant II |
| 2. Mr. Crispus Tima | - Clerk Assistant I |
| 3. Mr. David Angwenyi | - Clerk Assistant I |
| 4. Ms. Beatrice Kapei | - Legal Counsel |
| 5. Ms. Joan Mahinda | - Researcher |
| 6. Mr. Salat Hussein | - Fiscal analysts |
| 7. Ms. Shirley Milimu | - Audio Officer |
| 8. Mr. John Chege | - Serjeant-at-arm |

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IN ATTENDANCE

A. COUNTY GOVERNMENT OF BUNGOMA

- | | |
|--------------------------|---------------------------|
| 1. Hon. Kenneth Lusaka | - Governor |
| 2. Ms. Carolyne Makali | - CECM-Finance |
| 3. Mr. Cheward Ronnelius | - CECM-Roads |
| 4. Ms. Agnes Wafula | - CECM-Education |
| 5. Mr. D. Wamamili | - CECM-PSM |
| 6. Dr. Andrew Wamalwa | - CECM-Water |
| 7. Mr. Ambrose Makokha | - Director Accounts |
| 8. Mr. Gregory Wafula | - Director Revenue |
| 9. Dr. Mary Lula | - Director Internal Audit |
| 10. Mr. William Nasonko | - County Secretary |
| 11. Mr. Edward Waswa | - County Attorney |
| 12. Dr. Rashid Gwaka | - Chief Officer Housing |
| 13. Mr. Edward Malosela | - Chief Officer Roads |
| 14. Ms. Evelyn Wekesa | - Governor's Office |
| 15. Mr. Andrew Wamukoya | - Governor's Office |

2. COUNTY ASSEMBLY OF BUNGOMA

- | | |
|-------------------------|--------------------------|
| 1. Hon. Nyanga Sifuna | - Chairperson- PAIC |
| 2. Hon. Job Mukoyandali | - Vice Chairperson- PAIC |
| 3. Mr. Ramadhan Fwamba | - Clerk - PAIC |

3. OFFICE OF THE AUDITOR GENERAL

- | | |
|------------------------|-------------------------|
| 1. Mr. Peter Muigai | - Director of Audit-OAG |
| 2. Mr. Peter Gitonga | - OAG Bungoma Region |
| 3. Mr. Patrick Muriuki | - Liaison Officer-OAG |

4. OFFICE OF THE CONTROLLER OF BUDGET

- | | |
|-------------------------|------------------|
| 1. Mr. Gilbert Gachanja | -Liaison Officer |
| 2. Mr. Dishon Mhabashi | -Liaison Officer |

MIN. NO. SEN/CPAC/054/2026 PRAYER

The meeting was called to order by the Chairperson at thirty minutes past Ten O'clock followed by a word of prayer.

MIN. NO. SEN/CPAC/055/2026 ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Edwin Watenya Sifuna, CBS, MP and seconded by Sen. Fatuma Adan Dullo, CBS, MP, as follows –

1. Prayer;
2. Adoption of Agenda;
3. Introductions;

4. Administration of Oath of Witness and Tabling of Documents;
5. Preliminaries;
6. Meeting with County Executive of Bungoma to consider Reports of the Auditor-General on the Financial Statements of the Bungoma County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025;
7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN. NO. SEN/CPAC/057/2026

ADMINISTRATION OF OATH OF WITNESS AND TABLING OF DOCUMENTS

The Governor of Bungoma County took Oath of Witness and tabled the Management responses and supporting documents for the Bungoma County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/058/2026

PRELIMINARIES

The Auditor briefed the Committee on the status of the Auditor General's Reports for the Bungoma County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/059/2026

MEETING WITH COUNTY EXECUTIVE OF BUNGOMA TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE EMBU COUNTY EXECUTIVE FOR FINANCIAL YEAR 2024/2025, THE RECEIVER OF REVENUE STATEMENT AND THE COUNTY REVENUE FUND FOR FINANCIAL YEAR 2024/2025

The Committee considered and noted the contents of Committee Paper No. 9 (*Meeting with the County Executive of Bungoma*).

The following queries were interrogated on the County Executive—

a) For the Year ended 30th June 2024/2025

REPORT ON THE FINANCIAL STATEMENTS		
Audit Query	Concern	Observation and Recommendations
1. Unconfirmed Property, Plant and Equipment Opening Balance.	-The balances were not supported by an updated non-current asset register. In the circumstances, the accuracy and completeness of property, land and	The Committee directed Management to maintain a detailed Fixed Asset register with all assets of the County in compliance with the law.

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	equipment opening balance of Kshs. 509,803,798 could not be confirmed.	The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
2. Unsupported Staff Medical Insurance Costs.	Management did not provide documents to show the full details of the policy including the list of names of employees covered and the dependents of each employee. Management did not provide evidence of the number and value of claims honoured or rejected by the insurance. Management did not provide the details of the total payments aid in respect to the contract. Management did not provide insurance cover for staff for a period from February to June, 2025 thereby exposing them to risk of not having medical attention by health facilities. In the circumstances, the accuracy and completeness of the staff medical insurance costs amounting to Kshs. 231,258,275 could not be confirmed.	The Committee directed the County Executive Committee Member (CECM) in charge of Finance to ensure timely submission of documents during the audit process in line with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015. Further, the Committee directed Management to ensure that the policy is system generated. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
3. Long Outstanding Imprests.	The Management indicated that imprests amounting to Kshs. 7,681,650 are currently under investigation by Ethics and Anti-Corruption Commission (EACC), Kshs. 6114,580 is held by officers who exited the service and Kshs. 12,173,160 was submitted for recovery.	The Committee directed the Accounting Officer to ensure all outstanding imprests are cleared without further delay. Further, the Committee directed the Ethics and Anti-Corruption Commission to investigate the Kshs. 3,600,000 that was used in

	However, no explanation was provided for failure to comply Regulation 93 (5) of the Public Finance Management (County Governments) Regulations, 2025 which provides that a holder of temporary imprests shall account or surrender the imprests within seven (7) working days after returning to duty station. In the circumstances, the accuracy and completeness of current liabilities balance of Kshs. 1722, 877, 451 could not be confirmed.	the planting of Christmas Lighting tree. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
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REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Audit Query	Concern	Observation and Recommendations
4. Excessive Wage Bill.	Management contravened Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2025 which states that total expenditure on the wage bill for County Governments should not exceed thirty-five (35) percent of the County Government's total revenue. In the circumstances, Management was in breach of the law.	The Committee directed the Management to strictly adhere to the provision of paragraph 25 (1) (b) of the FM regulations, 2015 which states that the county wage bill should not exceed 35 percent of the county revenue. Further, the Committee directed Management to submit to the Auditor the Staff Establishment for verification within seven days from the date of the meeting. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
5. Unexplained Procurement and Distribution of Fertilizer	Review of the Bungoma County Finance Act, 2023 indicated that the subsidized fertilizer was to be sold at Kshs. 2,000 per bag for planting fertilizer and to dressing fertilizer.	The Committee directed the County Executive Committee Member (CECM) in charge of Finance to ensure timely submission of documents

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	However, no supporting documents were provided for audit to confirm that the fertilizer was sold at the recommended price of Kshs. 2,000 per bag or distributed to the farmers free of charge. In the circumstances, the County Executive may have lost public funds in respect of expected revenue from the sale of subsidized fertilizer.	during the audit process in line with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015. Further, the Committee directed Management to provide supporting document to confirm that the fertilizer was sold at the recommended price of Kshs. 2,000 per bag or distributed to the farmers free of charge. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
6. Construction of Kandunyi Sang'alo Junction to Dual Carriage	The value for money was not realized from this project.	The Committee directed the County Executive to establish a project management and monitoring system to help in proper project conceptualization, planning, execution and timely completion of projects as well as realization of value for money. Further, the Committee directed the Accounting Officer to ensure completion of the road as soon as possible. Bills of quantities should be revised to remove all the works done by other Government Agencies.

		The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
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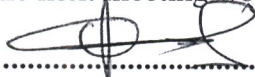
After deliberations and scrutiny of the auditor general's reports, the Committee directed the Auditor to keep an eye on other unresolved queries and confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix.

MIN. NO. SEN/CPAC/060/2026 ANY OTHER BUSINESS

There was no any other business.

MIN. NO. SEN/CPAC/061/2026 DATE OF NEXT MEETING & ADJOURNMENT

The Chairperson adjourned the meeting at eighteen minutes to five o'clock in the evening. The next meeting would be on notice.

SIGNED:  **DATE:** 25/03/2026

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP.)

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13TH PARLIAMENT 5TH SESSION

MINUTES OF THE NINETEENTH SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF LAIKIPIA TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF LAIKIPIA FOR FINANCIAL YEAR 2024/2025 THE RECEIVER OF REVENUE STATEMENTS FOR FINANCIAL YEAR 2024/2025 AND COUNTY REVENUE FUND STATEMENTS FOR FINANCIAL YEAR 2024/2025 HELD ON WEDNESDAY, 28TH JANUARY, 2026 AT COMMITTEE ROOM 4, FIRST FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

1. **Sen. Johnes Mwashushe Mwaruma, MP** - Vice Chairperson (Chairing)
2. **Sen. Okong'o Mogeni, CBS, SC, MP** - Member
3. **Sen. Enoch Kiio Wambua, CBS, MP** - Member
4. **Sen. Mwenda Gataya Mo Fire, CBS, MP** - Member

IN ATTENDANCE

Sen. John Kinyua, MP

-Senator Laikipia County

COUNTY EXECUTIVE OF LAIKIPIA

1. **Hon. Joshua Irungu, EGH** - Governor Laikipia County
2. **Mr. Koinange Wahome** -County Secretary
3. **Mr. Wachira Gachigi** - CECM, Finance
4. **Mr. Alexander Muchemi** -County Attorney
5. **Mr. John Wambugu** -Chief of Staff
6. **Mr. Daniel Ngumi** -CO Finance
7. **Mr. Mike Kemboi** -CO Public Service
8. **Mr. Kamunya Karundo** -CEO-LCRB
9. **Ms. Annette Muriuki** -Director Legal and Cabinet Affairs
10. **Ms. Mary Wachiuri** -Director Internal Audit
11. **Ms. Josephine Kamau** -Director Supply Chain
12. **Mr. Caleb Mwangi** -Assistant Dir. Accounting Services
13. **Mr. Michael Mugwe** -Office of the Governor
14. **Mr. Mishek Gacheru** -Assistant Director, Financial Reporting
15. **Mr. Samuel Methu** -Assistant Director

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16. Mr. Lenny Wandera
17. Mr. Kipkemei Rutto

-Finance Officer
-Public Communication

OFFICE OF THE AUDITOR GENERAL (OAG)

1. Mr. Zaddock Koech	-Director Audit
2. Mr. Samuel Mburu	-Deputy Director Audit
3. Mr. Patrick Muriuki	- Parliamentary Liaison Officer

ETHICS AND ANTICORRUPTION COMMISSION

Ms. Patricia Chebet	- Parliamentary Liaison Officer
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OFFICE OF THE CONTROLLER OF BUDGET

Mr. Dishon Mbabashi	- Parliamentary Liaison Officer
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SENATE SECRETARIAT

1. Mr. George Otieno	- Principal Clerk Assistant
2. Mr. Crispus Tima	- Senior Clerk Assistant
3. Ms. Annette Khaeyela	- Research Officer III
4. Ms. Faith Cheruto	- Legal Counsel
5. Mr. Joseph Otieno	- Audio Officer

MIN. NO. SEN/CPAC/088/2026

PRAYER

The meeting was called to order by the Vice-Chairperson at 10:30 am followed by a word of prayer.

MIN. NO. SEN/CPAC/089/2026

ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Mwenda Gataya Mo Fire, CBS, MP and seconded by Sen. Enoch Kiio Wambua, CBS, MP, as follows:

1. Prayer;
2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath and Tabling of Documents;
5. Preliminaries;
6. Meeting with the County Executive of Laikipia to consider the Auditor General's Report on the Financial Statements of the County Executive of Laikipia for Financial Year 2024/2025, the Report on Receiver of Revenue Statements and the Report on the County Revenue Fund for the County Executive of Laikipia for Financial Year 2024/2025 (*Committee Paper No. 10*).
7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN/SEN/CPAC/161/2026

ADMINISTRATION OF OATH

The Governor of Meru County, Hon. Joshua Irungu, EGH took Oath of Witness and tabled the Management Responses and Accompanying Annexures for the Report of the Auditor General on Audited Financial Statements for the County Executive of Laikipia for the Financial Year 2024/2025, the Report of the Auditor General on the Financial Statements on Receiver of Revenue for Financial Year 2024/2025 and the Report of the Auditor General on the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/091/2026

PRELIMINARIES

There were no issues raised in the preliminaries.

MIN/SEN/CPAC/649/2026

**CONSIDERATION OF THE REPORT
OF THE AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF THE
COUNTY EXECUTIVE OF NYERI FOR
THE FINANCIAL YEAR 2024/2025**

BASIS FOR QUALIFIED OPINION

Audit Query	Concern	Committee Observation/Recommendation							
REPORT ON THE FINANCIAL STATEMENTS									
1. Variances in Transfer to Other Government Entities	The statement of financial performance and Note 9 to the financial statements reflect Kshs.418,357,458 in respect of transfer to other Government entities. Included in the amount are transfers totalling Kshs.20,010,951 to three (3) county government entities but which differed from the amounts disclosed in the entities' respective financial statements submitted for audit. The variances as shown in the table below were not explained or reconciled:	The auditors informed the Committee that the county has adequately addressed the query							
	<table><tr><td></td><td>County Executive's Financial Statements (Kshs)</td><td>Entity's Financial Statements (Kshs)</td><td>Variance (Kshs)</td></tr><tr><td>County Entity</td><td></td><td></td><td></td></tr></table>		County Executive's Financial Statements (Kshs)	Entity's Financial Statements (Kshs)	Variance (Kshs)	County Entity			
	County Executive's Financial Statements (Kshs)	Entity's Financial Statements (Kshs)	Variance (Kshs)						
County Entity									

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	<table><tr><td>Rumuruti Municipality</td><td>7,000,000</td><td>9,500,000</td><td>(2,500,000)</td></tr><tr><td>Nanyuki Municipality</td><td>7,100,000</td><td>7,000,000</td><td>100,000</td></tr><tr><td>Laikipia County Development Authority</td><td>5,910,951</td><td>5,900,000</td><td>10,951</td></tr><tr><td>Total</td><td>20,010,951</td><td></td><td></td></tr></table>	Rumuruti Municipality	7,000,000	9,500,000	(2,500,000)	Nanyuki Municipality	7,100,000	7,000,000	100,000	Laikipia County Development Authority	5,910,951	5,900,000	10,951	Total	20,010,951			
Rumuruti Municipality	7,000,000	9,500,000	(2,500,000)															
Nanyuki Municipality	7,100,000	7,000,000	100,000															
Laikipia County Development Authority	5,910,951	5,900,000	10,951															
Total	20,010,951																	
Trade and Other Payables 2. Unsupported Trade Payables	The statement of financial position and Note 15 to the financial statements reflect trade and other payables opening and closing balances of Kshs.2,072,569,736 and Kshs. 1,935,664,585, respectively. The closing balance includes trade payables of Kshs.1,671,529,901. However, included in the balance are payables totaling Kshs.1,154,508,149, which were not supported by requisitions, local purchase/service orders, invoices, delivery notes, signed contract agreements and description of the project and/or project locations. Further, the County Executive did not undertake the mandatory supplier circularization and reconciliation exercise as guided under Paragraph 2.3.1 of The National Treasury and Economic Planning Circular No. 03/2025 of 14 April, 2025, which provided guidelines on transition from cash to accrual accounting. In addition, supplier confirmations, reconciliations, and supporting documentation were not provided for audit.	The county to provide an update on the status of accounts payables validation to date The county to demonstrate how the validation is being taken. The county informed the committee that validation of the payables was still ongoing. The county was unable to fully implement the National Treasury circular No. 03/2025 of April 2025 on transition from cash to accrual accounting. Upto date about 674 million payables have been validated. The Committee directed the County to reconcile trade payables The OAG to keep the matter in view																

3. Long Outstanding Payables	The statement of financial position and Note 15 to financial statements reflects trade and other payables of Kshs.1,935,664,585, which includes Kshs.1,671,529,901 in respect of trade payables. The ageing analysis for the trade payables indicate that payables amounting to Kshs.1,310,222,624 have been outstanding for over three (3) years. However, no explanation was given for the non-payment of payables, which should have been paid as a first charge. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires that debt service payments be treated as a first charge on the County Revenue Fund.	The county to demonstrate and support the amount of the long outstanding payables that has been paid to date. The Committee was informed that the County has budgeted kshs. 400 million each year towards settlement of pending bills. The committee directed the county to prepare an ageing analysis of trade payables and submit to the OAG within 14 days for verification. The County to settle payables as first charge. The Governor requested the Committee to petition the Senate that National Government pays rates to county governments for key installations operating in county ratable properties. The Committee recommended that a motion be tabled in the Senate by the Senator of Laikipia County for the House to deliberate on cause the National Government to remit to county governments funds earmarked for
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		Contribution in Lieu of Rates (CILOR) for National Government installations, buildings and International Security agencies domiciled in counties.
<u>Emphasis of Matter</u> <u>4. Budgetary Control and Performance</u>	The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts on comparable basis of Kshs.6,911,880,714 and Kshs.6,103,450,954 respectively, resulting to a shortfall of Kshs.808,429,760, or 12% of the budget. Similarly, the County Executive spent Kshs.5,722,126,550 against actual receipts of Kshs.6,103,450,954, resulting in an under absorption of Kshs.381,324,404, or 6% of the actual receipts. The shortfall in receipts and under absorption affected the planned activities and may have impacted negatively on service delivery to the public.	County to demonstrate how they plan to cover for the revenue shortfall County to explain reasons for under absorption. The shortfall in receipts and under absorption affected the planned activities Committee observed that own source revenue dropped in FY 2024/2025 compared to FY 2023/2024 The county informed the Committee that the valuation roll has been adopted and operationalized from January 2026. Upon its roll out revenue from land rates is expected to increase.
Other Matter 6. Unresolved Prior Year Audit Issues	In the audit report of the previous year, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved several issues or given any explanation for the	The OAG informed the Committee that 11 issues not resolved from the FY 2023/2024. The OAG is compiling a report on prior year matters which will be reported in the next

	delay in resolving the issues as at 30 June, 2025 as detailed in the table below. 1. Non-compliance with the law on Fiscal Responsibility on Wage bill 2. Non-compliance with a Third of basic Salary Rule 3. Non-compliance to the Law on Ethnic Composition 4. Irregularities in the Procurement and Delivery of Dialysis Equipment 5. irregular payment of Allowances to Laikipia County Administration Police Welfare Account 6. pending Bills not paid as First Charge 7. Failure to Operate Fully on the E-procurement Platform 8. Ineffective internal Audit Department 9. Action on Internal & External Audit Reports by the Audit Committee 10. Failure to Tag Assets 11. Non-Disposal of Obsolete & unserviceable Assets	audit report. The Governor informed the Committee that a member of the County Assembly sued the county executive and an injunction issued against implementation of budget for FY 2024/2025, the executive is pursuing out of court settlement with the County Assembly.
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REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

7. Non-Compliance with Data Protection Requirements	Audit review established that the County Executive had not registered with the Office of the Data Protection Commissioner (ODPC) as a data controller and data processor, despite actively collecting, processing and storing personal data of staff, members of the county executive and service providers during the year under review. This omission is contrary to Section 18(1) of the Data Protection Act, 2019 which obligates all data controllers and processors to register with the ODPC before handling personal data.	What are the efforts that the County has made towards compliance? The Governor informed the Committee that the county has commenced the registration process and plan to be compliant within three months.
8. Failure to Construct Official Residences of the Governor and Deputy Governor	Audit review established that the County Executive of Laikipia had neither constructed nor made any budgetary provision for the construction of an official residence for the Governor and Deputy Governor. This was contrary to the Salaries and Remuneration Commission (SRC)	The county to demonstrate the efforts/steps made so far in ensuring compliance SRC guidelines of governors housing.

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	Circular Ref. No. SRC/TS/COG/6/61/48 VOL.II (64) dated 20 May, 2019, which provides guidelines on housing benefits for Governors, Deputy Governors, and County Assembly Speakers, and requires that official residences be commissioned by 30 June 2022. In the absence of an official residence, the Governor and Deputy Governor continued to draw monthly house allowance of Kshs.300,000, amounting to Kshs.3,600,000 annually, which was irregular and contrary to the SRC guidelines.	The Committee resolved that there is need for the Senate to evaluate the practicality and prudence of the Salaries and Remuneration Commission (SRC) Circular Ref. No. SRC/TS/COG/6/61/48 VOL.II (64) dated 20 May, 2019, which provides guidelines on housing benefits for Governors, Deputy Governors, and County Assembly Speakers, and requires that official residences be commissioned by 30 June 2022.
Irregularities in Procurement Processes	The statement of financial performance and Note 8 to the financial statements reflect use of goods and services expenses amount of Kshs.1,377,312,429. Review of the expenditure revealed the following:	
9. Supply and Delivery of Office Cabinet and Stationery	Included in the amount is payment of Kshs.1,456,000 made for the supply and delivery of a lockable office cabinet and other stationery items under the Department of Administration. However, the awarded supplier was not registered under the appropriate procurement category, and the two competing bidders were not listed in the procuring entity's prequalified suppliers' list. This was contrary to Section 106(2)(a) of the Public Procurement and Asset Disposal Act 2015, which requires that requests for quotations be issued only to suppliers registered by the procuring entity.	The Committee directed the county to provide evidence that the supplier was pre-qualified in the category for supply of office furniture.

10. Supply and Delivery of Motor Vehicle Training Equipment	An amount of Kshs. 1,159,449 was paid to a local supplier for the supply and delivery of motor vehicle training equipment for Nanyuki and Salama Vocational Training Centers, under the Department of Education. However, the counter-receipt voucher (S13) indicated that the goods were delivered and taken on charge on 22 June 2024, which was fifty-one (51) days after the expiry of the 30-day validity period for the purchase order issued on 2 April, 2024. This was contrary to Regulation 52(1) of the Public Finance Management (County Governments) Regulations, 2015, which limits the validity of an order to 30 days from the date of issue.	The county to clarify measures taken to ensure that supplies are done within stipulated time. The Committee directed the county to ensure supplies are delivered within the required timelines.
11. Legal Expenses	Included in other operating expenses are legal expenses amounting to Kshs.24,936,096, made to eight (8) private law firms for provision of legal services to the County Executive. However, the law firms were directly procured without written approval of the Accounting Officer and without documented proof of urgency, contrary to Section 91 of the Public Procurement and Asset Disposal Act, 2015, which establishes open tendering as the preferred method of procurement. In addition, the Ad-hoc Evaluation Committee minutes to support the review or determination of the charges, records to confirm that the Head of the Procurement Department issued a professional opinion to guide the Accounting Officer on the award of the legal service tenders, evidence to show that the respective departments submitted requisitions for legal services and that the County Executive Committee approved the engagement of the legal firms for matters relating to the functions of the County Attorney were not provided for audit. Further, although the Integrated Payroll	The county stated that they have employed additional legal counsels which will help to reduce reliance on external legal services The Committee directed the county to provide a schedule of ongoing. The Committee resolve that the Senate should relook at the practicality and challenges in implementation of the County Attorney Act 2020.

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	Personnel Database indicated that the Executive had a Legal Officer and a Legal Advisor, it was not explained why they could not execute bar their mandate to represent the Executive on legal matters for which the services were outsourced from external legal firms.	
Compensation of Employees	The statement of financial performance and Note 7 to the financial statements reflects employee costs of Kshs.3,284,492,295. Review of the expenditure revealed the following anomalies:	
12. Lack of Ethnic Diversity on Staff Composition	The County Executive had a workforce of two thousand five hundred and fifty-one (2,551) staff, out of whom one thousand seven hundred and ninety-five (1,795), or 70% are from the dominant ethnic community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008, which stipulates that no public establishment shall have more than one-third of its staff from the same ethnic community.	County to demonstrate efforts made towards compliance County to continuously work towards compliance with Section 7(2) of the National Cohesion and Integration Act, 2008,
13. Non-Compliance with Law on People Living with Disabilities	The County Executive had a workforce of two thousand five hundred and fifty-one (2,551) staff, out of whom forty-five (45), or 1.7% are people living with disabilities. This was contrary to Section 13 of the Persons with Disabilities Act, 2003 which states that the Council shall endeavor to secure the reservation of five (5%) percent of all casual emergency and contractual positions in employment in the public and private sectors for persons with disabilities.	County to demonstrate efforts made towards compliance
14. Non-Compliance with the Law on Fiscal Responsibility on Wage Bill	The statement of financial performance and Note 7 to the financial statements reflect employee costs of Kshs.3,284,492,295, which represents 55% of the County total revenue of Kshs.5,973,584,517. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Government expenditure on wages and benefits for	County to demonstrate efforts made towards compliance The Committee resolved that there was need to review practicality of Regulation 25(1)(b) of the Public Finance Management (County

	public officers should not exceed 35% of the County Government's total revenue.	Governments) Regulations, 2015.
15. Project Implementation Status	During the year under review, the County Government implemented various development projects through various departments. A sample of thirty (30) projects, with total payments of Kshs.227,784,323, was selected for physical inspection. The audit inspection revealed that specific observations were raised for nine (9) projects, with an expenditure totaling Kshs.27,482,549, where satisfactory explanations or supporting documentation were not provided to address the anomalies identified. It was further noted that some projects had not been branded while others were complete but not in use	The Committee advised the county to erect concrete signage on projects implemented by the county

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

16. Lack of Key ICT Governance Structures and Policies	During the year under review, the County Executive did not have an IT strategic committee, an active IT steering committee and a formally approved IT security policy to ensure data confidentiality, integrity, and availability. The absence of these critical governance structures and policies indicates a significant weakness in the County's ICT governance and risk management framework.	
Management of Fixed Assets	The statement of financial position and Note 14 to the financial statements reflect property, plant, and equipment cost balance of Kshs.35,778,986,723. However, the audit of these fixed assets revealed the following weaknesses.	
17. Lack of Land and Buildings Register	The County Executive did not maintain a register of land and buildings, recording each building and parcel of land and the terms on which they are held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure,	OAG to keep in view

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	leasehold terms, maintenance contracts and other appropriate details.	
18. Grounded Motor Vehicles Not Assessed or Processed for Disposal	Seven (7) defective and unserviceable motor vehicles remained grounded in various County parking yards, with two (2) under the Department of Health, two (2) under the Department of Agriculture and one (1) each under the Department of Infrastructure, Department of Water and Environment, and Department of Administration. However, no justification or documentation was provided to explain why the vehicles had not been assessed, bonded and marked for disposal. This was contrary to Section 163(1) of the Public Procurement and Asset Disposal Act, 2015, which requires the Accounting Officer to establish a Disposal Committee to oversee the disposal of unserviceable or obsolete public assets.	How was the auction proceeds accounted for? OAG to review the documents submitted in support of the proceeds from the auction of grounded motor vehicles. Committee to make a determination during report writing
19. Lack of Asset Ownership Documents	Land and buildings valued at Kshs.32,166,169,389 and Kshs.3,131,932,217 respectively, were recorded in the financial statements. However, Management did not provide ownership documents such as title deeds, allotment letters, or lease agreements to support these balances. In the absence of this documentation, legal ownership and custodianship of the assets could not be ascertained.	OAG to keep the matter in view and report in the next audit cycle

The Committee resolve to use management responses during report writing for issues not interrogated in the meeting

MIN. NO. SEN/CPAC/093/2026

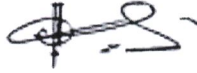
ANY OTHER BUSINESS

There was no any other business

MIN/SEN/CPAC/163/2026

ADJOURNMENT AND DATE OF NEXT MEETING

The meeting was adjourned at 4:51 p.m. The next meeting would be held on Thursday, 29th January, 2026 at 10:00 am.



SIGNATURE.....

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP)

DATE.....25/03/2026.....

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13TH PARLIAMENT 5TH SESSION
MINUTES OF THE 30TH (THIRTIENTH) SITTING OF THE COUNTY PUBLIC
ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF
MACHAKOS TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON
THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF
MACHAKOS FOR FINANCIAL YEAR 2024/2025 THE RECEIVER OF
REVENUE STATEMENTS FOR FINANCIAL YEAR 2024/2025 AND COUNTY
REVENUE FUND STATEMENTS FOR FINANCIAL YEAR 2024/2025 HELD
ON FRIDAY, 13TH MARCH, 2026 AT COMMITTEE ROOM 9, SECOND
FLOOR, BUNGE TOWER AT 2:00 P.M.

PRESENT

- | | |
|---|--------------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 2. Sen. Johnes Mwashushe Mwaruma, MP | - Vice Chairperson |
| 3. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 4. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 5. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 6. Sen. Enoch Kiio Wambua, CBS, MP | - Member |
| 7. Sen. Edwin Watenya Sifuna, CBS, MP | - Member |

APOLOGY

- | | |
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| 8. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |
| 9. Sen. Samson Kiprotich Cherarkey, MP | - Member |

IN ATTENDANCE

COUNTY EXECUTIVE OF MACHAKOS

- | | |
|-----------------------------|----------------------------|
| 1. Hon. Wavinya Ndeti | -Governor, Machakos County |
| 2. Dr. Muya Ndambuki | -County Secretary |
| 3. Mr. Albanus Mutisya | -Chairman- CPSB |
| 4. Ms. Catherine Mutanu | -CECM Finance |
| 5. Dr. Consolata Mutisya | -CECM Education |
| 6. Mr. Justus Kasivu | -CECM Health |
| 7. Mr. Julius Kasanga | -C.O Finance |
| 8. Mr. Dan Obare | -CO ICT |
| 9. Mr. Rashid Kala | -CO-MS/HF&ID |
| 10. Col (RTD) Gideon Mbithi | -CO Public Works |

11. Ms. Bernice Kioko	-CO ECDE
12. Dr. Juli Anne Wambua	-CO MYS
13. Ms. Juliet Nthambi	-County Solicitor
14. Dr. Bernard Muli	-Director Accounting Services
15. Ms. Stella Miriti	-Director, Budget
16. Mr. Otieno Otieno	-CFO Revenue Management
17. Dr. Mathuki J. Musyoki	-Head of Procurement
18. Mr. Daniel Mumo	-Head Internal Audit
19. Mr. Boniface Muli	-Member, Audit Committee
20. Mr. David Munywoki	-D.D Accounting Services
21. Ms. Julia Babashi	-Liaison Office of the Governor
22. Eng. John Nzuki	-Chief Engineer

SENATE SECRETARIAT

1. Mr. George Otieno	-Principal Clerk Assistant II
2. Mr. Crispus Tima	-Senior Clerk Assistant
3. Ms. Beatrice Kapei	-Principal Legal Counsel
4. Ms. Charity Kanze	-Research Officer III
5. Mr. Joseph Otieno	-Audio Assistant
6. Ms. Joy Were	-Attachee

OFFICE OF THE AUDITOR GENERAL (OAG)

1. Ms. Pamela Mugalisi	-Director Audit
2. Mr. Charles Kinuthia	-D.D Audit
3. Mr. Patrick Muriuki	-Principal Auditor

MIN/SEN/CPAC/185/2026

PRELIMINARIES AND PRAYERS

The Chairperson called the meeting to order at 2:25 p.m. followed by a word of prayer. Thereafter introductions followed.

MIN/SEN/CPAC/186/2026

ADOPTION OF AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Sifuna Edwine Watenya, MP and seconded by Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP as follows;

1. Prayer;
2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath and Tabling of Documents;
5. Preliminaries;
6. Meeting with the County Executive of Machakos to consider the Auditor General's Report on the Financial Statements of the County Executive of Machakos for Financial Year 2024/2025, the Report on Receiver of Revenue Statements and the Report on the County Revenue Fund for the County

Executive of Machakos for Financial Year 2024/2025 (*Committee Paper No. 48*);

7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN/SEN/CPAC/187/2026

ADMINISTRATION OF OATH

The Governor of Machakos County, Hon. Wavinya Ndeti, EGH, took Oath of Witness and tabled the Management Responses and Accompanying Annexures for the Report of the Auditor General on Audited Financial Statements for the County Executive of Machakos for the Financial Year 2024/2025, the Report of the Auditor General on the Financial Statements on Receiver of Revenue for Financial Year 2024/2025 and the Report of the Auditor General on the County Revenue Fund for Financial Year 2024/2025.

MIN/SEN/CPAC/188/2026

CONSIDERATION OF THE REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF MACHAKOS FOR THE FINANCIAL YEAR 2024/2025

BASIS FOR QUALIFIED OPINION

No.	Audit Query	Concern	Committee observation/Recommendation
OTHER MATTER			
1.	Unresolved Prior Year Matters	In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. Review of the status during the audit of financial year 2024/2025 revealed that the following matters remained unresolved.	As per the follow-up on status of implementation on recommendations from senate only two issues remained unresolved. The Committee observe that trade payables were not captured in the main report of the OAG but included in the notes as prior year matters. The committee observed that trade payables stand at KES 4.3 Billion. The Committee directed the County ass follows 1. Trade payables due for more than 365 days must be considered as poor financial management and the county executive must provide

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No.	Audit Query	Concern	Committee observation/Recommendation
OTHER MATTER			
			actionable payment plans within ninety (90) days of the adoption of this report, failure to which the subsequent quarter budget releases will not be effected; 2. The county executive to pay all staff payables to their staff within ninety (90) days of the payables becoming due. 3. The county executive to pay all statutory deductions to the relevant agencies within statutory deadlines and in any event within ninety (90) days of the deductions becoming due. 4. The county executive to pay all pension deductions to the relevant fund within ninety (90) days of the deductions becoming due. 5. The County to submit to the OAG within 14 days, an aging analysis and payment plan for trade payables.
REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC OF RESOURCES			
1.	Stalled projects	Review of various projects commenced in the County revealed that fifty four (54 projects) awarded at a contract price of Kshs.1,132,065,268 had stalled at various stages of completion. This was after the County had incurred a total cost of Kshs.314, 262,161 which was paid to various contractors. Further the work in	Management to ensure all stalled projects have been revived and completed to ensure the County gets value for money. The Committee resolved to undertake a projects visit in the County of Machakos at a later date to ascertain the status of project implementation

No.	Audit Query	Concern	Committee observation/Recommendation
OTHER MATTER			
		progress was not reported in fixed assets register.	

The Committee resolved to use management written responses during report writing for issues not interrogated in the meeting.

MIN/SEN/CPAC/189/2026

CONSIDERATION OF THE REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE RECEIVER OF THE COUNTY EXECUTIVE OF MACHAKOS FOR THE FINANCIAL YEAR 2024/2025

Unmodified Opinion

No.	Audit Query	Concern	Committee Observation/Recommendation
EMPHASIS OF MATTER			
1.	Budgetary Control and Performance	The statement of comparison of budget and actual amounts reflects final revenue targets and actual on comparable basis of Kshs.3,925,793,065 and Kshs.2,116,411,126 respectively resulting to revenue budget under-realization of Kshs.1,809,381,939 or approximately 46 % of the revenue budget. The under-realization of revenue budget affected the planned activities and may have impacted negatively on service delivery to the Public. My opinion is not modified in respect of this matter.	Management to put in place measures to ensure full revenue realization as budgeted for the year The Committee observed that cess collection from markets, and quarries dropped in the financial year under review. The County stated that the drop in quarry revenue was occasioned by the close of the Ngelani quarry. Further the introduction of a new revenue collection disrupted digital payments resulting in decline in markets, parking and farm stream collections. The county informed the Committee that the revenue collection system (MachaPay) was fully developed by the county and they have full ownership of the system. The county stated that they project to collect higher revenue in FY 2025/2026 The Committee directed the

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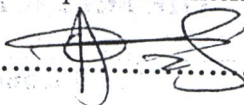
No.	Audit Query	Concern	Committee Observation/Recommendation
EMPHASIS OF MATTER			
			OAG to conduct a systems audit in the County to establish the effectiveness and efficiency of the revenue collection system

MIN/SEN/CPAC/190/2026

**ADJOURNMENT AND DATE OF
NEXT MEETING**

The meeting was adjourned at 3:47 p.m. The next meeting would be held on Monday, 16th March, 2026 at 10:00 a.m.

SIGNATURE.....



(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP)

DATE.....

28/03/2026



13TH PARLIAMENT 5TH SESSION

MINUTES OF THE 13TH (THIRTEENTH) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF NYANDARUA TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF NYANDARUA COUNTY EXECUTIVE FOR FINANCIAL YEAR 2024/2025, THE RECEIVER OF REVENUE STATEMENT AND THE COUNTY REVENUE FUND FOR FINANCIAL YEAR 2024/2025 HELD ON THURSDAY, 5TH FEBRUARY, 2026 AT COMMITTEE ROOM 9, SECOND FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

- | | |
|---|----------------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 1. Sen. Johnes Mwashushe Mwaruma, MP | - Vice Chairperson |
| 2. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 3. Sen. Enoch Kiio Wambua, CBS, MP | - Member |
| 4. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 5. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 6. Sen. Samson Kiprotich Cherarkey, MP | - Member |
| 7. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |
| 8. Sen. Edwin Watenya Sifuna, CBS, MP | - Member |

IN ATTENDANCE

- | | |
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| 1. Sen. John Muhia Methu | - Senator Nyandarua County |
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SECRETARIAT

- | | |
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| 1. Mr. George Otieno | - Principal Clerk Assistant II |
| 2. Mr. David Angwenyi | - Clerk Assistant I |
| 3. Mr. Gilbert Juma | - Legal Counsel |
| 4. Mr. Osman Mohamed | - Researcher |
| 5. Mr. Salat Hussein | - Fiscal analysts |
| 6. Ms. Shirley Milimu | - Audio Officer |
| 7. Mr. David Barasa | - Serjeant-at-arm |

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IN ATTENDANCE

A. COUNTY GOVERNMENT OF NYANDARUA

- | | |
|---------------------------|--------------------------------|
| 1. Hon. (Dr.) Moses Kiare | - Governor |
| 2. Ms. Mary Kamande | - CECM-Finance |
| 3. Ms. Juliana Tunanga | - CECM-Health |
| 4. Mr. Frank Muchie | - County Secretary |
| 5. Ms. Muthui Elizabeth | - County Solicitor |
| 6. Ms. Beatrice Migwi | - Head of Procurement |
| 7. Mr. Stehen Kinja | - Director |
| 8. Mr. Mbugua Muchoki | - Director Public Procurement |
| 9. Mr. Kihiko John | - Director Audit |
| 10. Mr. Anthony Mbogo | - Director Revenue |
| 11. Mr. Benson Wanyoike | - Ag. Director Economic |
| 12. Mr. Peter Karanja | - Chief Officer Roads |
| 13. Mr. Julius Ngambi | - Chief Officer |
| 14. Mr. Charles Nderitu | - Chief Officer ICT/Revenue |
| 15. Mr. Peter Thiari | - Chief Officer |
| 16. Mr. Alex Mwaura | - Chief Officer Public Service |
| 17. Mr. Fredrick Irungu | - Chief Officer Finance |
| 18. Mr. David Wanjohi | - Internal Auditor |
| 19. Mr. Samuel Ndungu | - Accountant |
| 20. Mr. Martin Ngugi | - Liaison Officer |

2. COUNTY ASSEMBLY OF NYANDARUA

- | | |
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| 1. Mr. Benson Kiaria | - Member of the County Assembly |
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3. OFFICE OF THE AUDITOR GENERAL

- | | |
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| 1. Mr. David Cheron | - Director of Audit-OAG |
| 2. Mr. Richard Otwor | - Principal Auditor-OAG |
| 3. Mr. Patrick Muriuki | - Liaison Officer-OAG |

4. OFFICE OF THE CONTROLLER OF BUDGET

- | | |
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| 1. Mr. Gilbert Gachanja | -Liaison Officer |
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5. OFFICE OF THE ETHICS AND ANTI CORRUTION COMMISSION

- | | |
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| 1. Mr. Patrick Kinoti | -Liaison Officer |
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MIN. NO. SEN/CPAC/082/2025 PRAYER

The meeting was called to order by the Chairperson at Ten O'clock followed by a word of prayer.

MIN. NO. SEN/CPAC/083/2025 ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Mwenda Gataya Mo Fire, CBS, MP and seconded by Sen. Samson Kiprotich Cherarkey, MP, as follows

1. Prayer;
2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath of Witness and Tabling of Documents;
5. Preliminaries;
6. Meeting with County Executive of Nyandarua to consider Reports of the Auditor-General on the Financial Statements of the Nyandarua County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025;
7. Any Other Business; and
8. Date of the Next Meeting and Adjournment.

MIN. NO. SEN/CPAC/084/2025

ADMINISTRATION OF OATH OF WITNESS AND TABLING OF DOCUMENTS

The Governor of Nyandarua County took Oath of Witness and tabled the Management responses and supporting documents for the Nyandarua County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

MIN. NO. SEN/CPAC/085/2025

PRELIMINARIES

The Auditor briefed the Committee on the status of the Auditor General's Reports for the Nyandarua County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

Further, the Governor informed the Committee that he had other engagements in the County, and requested the Committee to release him at noon to attend to Coffee Farmers in the County.

MIN. NO. SEN/CPAC/086/2025

MEETING WITH COUNTY EXECUTIVE OF NYANDARUA TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE NYANDARUA COUNTY EXECUTIVE FOR FINANCIAL YEAR 2024/2025, THE RECEIVER OF REVENUE STATEMENT AND THE COUNTY REVENUE FUND FOR FINANCIAL YEAR 2024/2025

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The Committee considered and noted the contents of Committee Paper No. 13 (*Meeting with the County Executive of Nyandarua*).

The following queries were interrogated on the County Executive–

a) For the Year ended 30th June 2024/2025

REPORT ON THE FINANCIAL STATEMENTS		
Audit Query	Concern	Observation and Recommendations
1. Unexplained Voided Transactions	-Review of the financial records revealed that one thousand nine and ninety-eight transactions amounting to Kshs. 1,191,206,248 were voided during the financial year under review. However, supporting documents such as voided payment vouchers, requests to void payments, the National Treasury approval and Exchequer requisitions from the Controller of Budget were not provided. Further, the voided payments have not been disclosed as ending accounts payable and the utilization of funds meant for voided transactions was also not confirmed. In the circumstances, the regularity of voided transactions amounting to Kshs. 1, 191,206,248 could not be confirmed.	The Committee directed the County Executive Committee Member (CECM) in charge of Finance to ensure timely submission of documents during the audit process in line with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015. The Auditor-General to confirm the progress of the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.

REPORT ON THE EMHASIS OF MATTER		
Audit Query	Concern	Observation and Recommendations
2. Long Outstanding Payables.	The statement of financial position and as disclosed to the financial statements reflect trade and other payables balance of Kshs. 5,024,674,774. The failure to meet the obligations as they fall due may be an indicator of	The Committee directed the Management to have a plan on how to settle the outstanding huge amount of ending Bills. And the Management to comply with the Resolution of the Senate on Pending Bills.

	possible disputes and disagreements with the services owed the amounts.	The Auditor-General confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
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REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES		
Audit Query	Concern	Observation and Recommendations
3. Delays in Project Implementation. Proposed Construction of Medical Complex at JM Memorial County Referral Hospital.	Value for money may not be realized due to delayed completion of the Project.	The Committee observed that there was no Inter Governmental Agreement between the County Government and the National Government, as envisaged in Article 187 of the Constitution. The Committee directed the County Government through the office of the County Attorney to regularize, the process. The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix. The query remains unresolved.
4. Lack of Annual Development Plan.	Management contravened Section 126 (3) of the Public Finance Management Act, 2012, by not providing the Annual Development plan for the financial year 2024/2024 that was submitted to the County Assembly.	The Committee directed the County Executive Committee Member for Finance to ensure the Annual Development plan is submitted to the Assembly for approval not later than September 1st of each year. The Committee directed the County Executive Committee Member (CECM) in charge of Finance to ensure timely

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submission of documents during the audit process in line with section 9 (1) (e) of the Public Audit Act, 2015, failure to which the Committee shall recommend for their investigation and prosecution in line with section 62 (2) of the Public Audit Act, 2015.

The Governor to take the administrative action against the officers involved and the Annual Development plan together with other relevant documents be submitted to the Auditor within Seven (7) days from the date of the meeting.

The Auditor-General to confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix.

The query remains unresolved.

After deliberations and scrutiny of the auditor general's reports, the Committee directed the Auditor to keep an eye on other unresolved queries and confirm the mitigating measures put in place in the Committee's sixty (60) days of the Implementation Matrix.

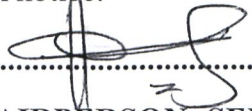
Further, the Committee directed the County Executive to fast track and ensure that the Audit Committee is in place.

MIN. NO. SEN/CPAC/087/2025 ANY OTHER BUSINESS

There was no any other business.

MIN. NO. SEN/CPAC/088/2025 DATE OF NEXT MEETING & ADJOURNMENT

The Chairperson adjourned the meeting at twenty minutes noon. The next meeting would be on notice.

SIGNED:  **DATE:** 25/03/2026

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP.)



13TH PARLIAMENT 5TH SESSION

MINUTES OF THE 33RD (THIRTY THIRD) SITTING OF THE COUNTY PUBLIC ACCOUNTS COMMITTEE WITH THE COUNTY EXECUTIVE OF NAIROBI TO CONSIDER REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE COUNTY EXECUTIVE OF NAIROBI COUNTY EXECUTIVE FOR FINANCIAL YEAR 2024/2025, THE RECEIVER OF REVENUE STATEMENT AND THE COUNTY REVENUE FUND FOR FINANCIAL YEAR 2024/2025 HELD ON WEDNESDAY, 25TH MARCH, 2026 AT COMMITTEE ROOM 9, SECOND FLOOR, BUNGE TOWER AT 10.00 A.M.

PRESENT

- | | |
|---|--------------------|
| 1. Sen. Moses Otieno Kajwang', CBS, MP | - Chairperson |
| 2. Sen. Johnes Mwashushe Mwaruma, MP | - Vice Chairperson |
| 3. Sen. Fatuma Adan Dullo, CBS, MP | - Member |
| 4. Sen. Okong'o Mogeni, CBS, SC, MP | - Member |
| 5. Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP | - Member |
| 6. Sen. Samson Kiprotich Cherarkey, MP | - Member |
| 7. Sen. Mwenda Gataya Mo Fire, CBS, MP | - Member |
| 8. Sen. Edwin Watenya Sifuna, CBS, MP | - Member |

ABSENT WITH APOLOGY

- | | |
|------------------------------------|----------|
| 1. Sen. Enoch Kiio Wambua, CBS, MP | - Member |
|------------------------------------|----------|

SECRETARIAT

- | | |
|------------------------|--|
| 1. Mr. George Otieno | - Principal Clerk Assistant II |
| 2. Mr. Crispus Tima | - Senior Clerk Assistant |
| 3. Mr. David Angwenyi | - Clerk Assistant I |
| 4. Mr. Kevin Kibet | - Clerk Assistant II |
| 5. Mr. Malcom Ngugi | - Legal Counsel |
| 6. Mr. Osman Mohamed | - Researcher |
| 7. Ms. Annette Khayela | - Researcher |
| 8. Ms. Johan Mahinda | - Researcher |
| 9. Mr. William Zenton | - Audio Officer |
| 10. Ms. Joy Were | - Researcher Attached to the Committee |
| 11. Ms. Shanice Akala | - Researcher Attached to the Committee |
| 12. Mr. John Chege | - Serjeant-at-arms |

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IN ATTENDANCE

A. OFFICE OF THE AUDITOR GENERAL

1. Mr. Arthur Mbogori - OAG
2. Ms. Evelyn Kauna - OAG
3. Mr. Geoffrey Irungu - OAG
4. Mr. Patrick Muriuki - Liaison Officer-OAG

B. OFFICE OF THE ETHICS AND ANTI CORRUPTION COMMISSION

1. Ms. Christine Mweu -Liaison Officer

C. OFFICE OF THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTS

1. Mr. Charles Tunga -Liaison Officer

MIN. NO. SEN/CPAC/204/2026 PRAYER

The meeting was called to order by the Chairperson at thirty minutes past Ten O'clock followed by a word of prayer.

MIN. NO. SEN/CPAC/205/2026 ADOPTION OF THE AGENDA

The agenda of the meeting was adopted having been proposed by Sen. Samson Kiprotich Cherarkey, MP and seconded by Sen. Okong'o Mogeni, CBS, SC, MP, as follows –

1. Prayer;
2. Adoption of Agenda;
3. Introductions;
4. Administration of Oath of Witness and Tabling of Documents;
5. Preliminaries;
6. Confirmation of Minutes;
7. Matters arising from the Previous Minutes;
8. Adoption of the Reports;
9. Meeting with County Executive of Nairobi to consider Reports of the Auditor-General on the Financial Statements of the Nairobi County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025;
10. Any Other Business; and
11. Date of the Next Meeting and Adjournment.

MIN. NO. SEN/CPAC/206/2026

ADMINISTRATION OF OATH OF WITNESS AND TABLING OF DOCUMENTS

There was no administration of Oath of Witness or Tabling of Documents as the Governor failed to appear before the Committee.

The Auditor briefed the Committee on the status of the Auditor General's Reports for the Nairobi County Executive for Financial Year 2024/2025, the Receiver of Revenue Statement and the County Revenue Fund for Financial Year 2024/2025.

Further, the Clerk informed the Committee that the Governor for Nairobi did not communicate to the Committee on his non appearance for the scheduled meeting.

The Committee deliberated in detail the non-appearance of the Governor for Nairobi and other Governors that have so far failed to appear before the Committee.

After deliberations the Committee resolved to resolved:

- a) That the Inspector General of the Police Service arrests and presents the Governor of Nairobi before the Committee on Monday, 30th March, 2026.
- b) To fine the Governor Kshs. Five Hundred Thousand (500, 000/).
- c) That should the Governor fail to appear on Monday, 30th March, 2026, the Committee will therefore find the Governor in Breach of the Constitution and will proceed to write an adverse Report, further the Committee will declare the Governor unfit to hold Public Office.

The Committee noted that should the twenty-nine (29) Governors who have been Summoned fail to appear before the Committee on Monday, 30th March, 2026, then the Committee will adopt the Reports of the Auditor General as they are, and then forward the Report after being Tabled in the House to the Inspector General, Director of the Criminal Investigations (DCI), the Ethics and Anti-Corruption Commission (EACC), the Director of Public Prosecutions (DPP) and the Independent Boundaries Commission (IBC).

The following Minutes were confirmed as the true record of the proceedings:

- 1) Minutes of the First Sitting held on Monday, 21st January, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Fatuma Adan Dullo, CBS, MP and Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP respectively.
- 2) Minutes of the Second Sitting held on Monday, 26th January, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Johnes Mwashushe Mwaruma, MP and Sen. Okong'o Mogeni, CBS, SC, MP respectively.
- 3) Minutes of the Third Sitting held on Tuesday, 27th January, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Samson Kiprotich Cherarkey, MP and Sen. Edwin Watenya Sifuna, CBS, MP respectively.
- 4) Minutes of the Fourth Sitting held on Wednesday, 28th January, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson

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- after being proposed and seconded by Sen. Fatuma Adan Dullo, CBS, MP and Sen. Samson Kiprotich Cherarkey, MP respectively.
- 5) Minutes of the Fifth Sitting held on Thursday, 29th January, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Edwin Watenya Sifuna, CBS, MP and Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP respectively.
 - 6) Minutes of the Sixth Sitting held on Friday, 30th January, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Okong'o Mogeni, CBS, SC, MP and Sen. Enoch Kiio Wambua, CBS, MP respectively.
 - 7) Minutes of the Seventh Sitting held on Friday, 30th January, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Fatuma Adan Dullo, CBS, MP and Sen. Mwenda Gataya Mo Fire, CBS, MP respectively.
 - 8) Minutes of the Eighth Sitting held on Monday, 2nd January, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP and Sen. Okong'o Mogeni, CBS, SC, MP respectively.
 - 9) Minutes of the Ninth Sitting held on Monday, 2nd February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Fatuma Adan Dullo, CBS, MP and Sen. Enoch Kiio Wambua, CBS, MP respectively.
 - 10) Minutes of the Tenth Sitting held on Tuesday, 3rd February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Johnes Mwashushe Mwaruma, MP and Sen. Enoch Kiio Wambua, CBS, MP respectively.
 - 11) Minutes of the Eleventh Sitting held on Wednesday, 4th February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Samson Kiprotich Cherarkey, MP and Sen. Edwin Watenya Sifuna, CBS, MP respectively.
 - 12) Minutes of the Twelfth Sitting held on Wednesday, 4th February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Okong'o Mogeni, CBS, SC, MP and Sen. Enoch Kiio Wambua, CBS, MP respectively.
 - 13) Minutes of the Thirteenth Sitting held on Thursday, 5th February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Johnes Mwashushe Mwaruma, MP and Sen. Mwenda Gataya Mo Fire, CBS, MP respectively.
 - 14) Minutes of the Fourteenth Sitting held on Friday, 6th February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Okong'o Mogeni, CBS, SC, MP and Sen. Mwenda Gataya Mo Fire, CBS, MP respectively.

- 15) Minutes of the Sixteenth Sitting held on Friday, 6th February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Fatuma Adan Dullo, CBS, MP and Sen. Enoch Kiio Wambua, CBS, MP respectively.
- 16) Minutes of the Seventeenth Sitting held on Tuesday, 10th February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Mwenda Gataya Mo Fire, CBS, MP and Sen. Fatuma Adan Dullo, CBS, MP respectively.
- 17) Minutes of the Eighteenth Sitting held on Thursday, 12th February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Fatuma Adan Dullo, CBS, MP, and Sen. Samson Kiprotich Cherarkey, MP respectively.
- 18) Minutes of the Nineteenth Sitting held on Thursday, 12th February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Fatuma Adan Dullo, CBS, MP, and Sen. Okong'o Mogeni, CBS, SC, MP respectively.
- 19) Meeting with Narok County Executive held on Tuesday, 10th February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Fatuma Adan Dullo, CBS, MP, and Sen. Okong'o Mogeni, CBS, SC, MP respectively.
- 20) Meeting with Trans Nzoia County Executive held on Thursday, 29th January, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Fatuma Adan Dullo, CBS, MP, and Sen. Okong'o Mogeni, CBS, SC, MP respectively.
- 21) Meeting with Laikipia County Executive held on Thursday, 12th February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Fatuma Adan Dullo, CBS, MP, and Sen. Okong'o Mogeni, CBS, SC, MP respectively.
- 22) Minutes of the Twentieth Sitting held on Thursday, 19th February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Johnes Mwashushe Mwaruma, MP, MP and Sen. Enoch Kiio Wambua, CBS, MP respectively.
- 23) Minutes of the Twenty First Sitting held on Monday, 23rd February, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Enoch Kiio Wambua, CBS, MP and Sen. Edwin Watenya Sifuna, CBS, MP respectively.
- 24) Minutes of the Twenty Third Sitting held on Monday, 9th March, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Okong'o Mogeni, CBS, SC, MP, CBS, and Sen. Enoch Kiio Wambua, CBS, MP respectively.
- 25) Minutes of the Twenty Fourth Sitting held on Monday, 9th March, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson

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- after being proposed and seconded by Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP, and Sen. Samson Kiprotich Cherarkey, MP respectively.
- 26) Minutes of the Twenty Fifth Sitting held on Monday, 9th March, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Okong'o Mogeni, CBS, SC, MP, and Sen. Samson Kiprotich Cherarkey, MP respectively.
 - 27) Minutes of the Twenty Sixth Sitting held on Thursday, 12th March, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP, and Sen. Okong'o Mogeni, CBS, SC, MP respectively.
 - 28) Minutes of the Twenty Seventh Sitting held on Thursday, 12th March, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Fatuma Adan Dullo, CBS, MP, and Sen. Enoch Kiio Wambua, CBS, MP respectively.
 - 29) Minutes of the Twenty-Eight Sitting held on Friday, 13th March, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Enoch Kiio Wambua, CBS, MP, and Sen. Edwin Watanya Sifuna, CBS, MP respectively.
 - 30) Minutes of the Twenty-Ninth Sitting held on Friday, 13th March, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. (Dr.) Lelegwe Ltumbesi, CBS, MP, and Sen. Samson Kiprotich Cherarkey, MP respectively.
 - 31) Minutes of the Thirtieth Sitting held on Friday, 13th March, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Okong'o Mogeni, CBS, SC, MP, and Sen. Enoch Kiio Wambua, CBS, MP respectively.
 - 32) Minutes of the Thirty First Sitting held on Monday, 16th March, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Johnes Mwashushe Mwaruma, MP, and Sen. Mwenda Gataya Mo Fire, CBS, MP respectively.
 - 33) Minutes of the Thirty Second Sitting held on Monday, 16th March, 2026 were confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Fatuma Adan Dullo, CBS, MP, and Sen. Okong'o Mogeni, CBS, SC, MP respectively.

Consequently, the Committee adopted the following Reports:

1. Vihiga County Executive for Financial Year 2024/2025.
2. Kitui County Executive for Financial Year 2024/2025.
3. Bungoma County Executive for Financial Year 2024/2025.
4. Embu County Executive for Financial Year 2024/2025.
5. Nyandarua County Executive for Financial Year 2024/2025.
6. Mandera County Executive for Financial Year 2024/2025.

7. Laikipia County Executive for Financial Year 2024/2025.
8. Kwale County Executive for Financial Year 2024/2025.
9. Meru County Executive for Financial Year 2024/2025.
10. Bomet County Executive for Financial Year 2024/2025.
11. West Pokot County Executive for Financial Year 2024/2025.
12. Nyeri County Executive for Financial Year 2024/2025.
13. Trans Nzoia County Executive for Financial Year 2024/2025.
14. Elgeyo Marakwet County Executive for Financial Year 2024/2025.
15. Narok County Executive for Financial Year 2024/2025.
16. Machakos County Executive for Financial Year 2024/2025.

**MIN. NO. SEN/CPAC/209/2026 MATTERS ARISING FROM THE
REVIOUS MINUTES**

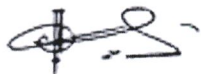
There were no matters arising from the Previous Minutes.

MIN. NO. SEN/CPAC/210/2026 ANY OTHER BUSINESS

The Committee confirmed the Minutes of the 33rd (Third Third) Sitting held on Wednesday, 25th March, 2026 having confirmed as a true record of the proceedings and signed by the Chairperson after being proposed and seconded by Sen. Johnes Mwashushe Mwaruma, MP and Sen. Okong'o Mogeni, CBS, SC, MP respectively.

**MIN. NO. SEN/CPAC/211/2026 DATE OF NEXT MEETING &
ADJOURNMENT**

The Chairperson adjourned the meeting at ten minutes to one o'clock in the evening. The next meeting on Monday, 30th March, 2026.



SIGNED: DATE:25/03/2026.....

(CHAIRPERSON: SEN. KAJWANG' MOSES OTIENO, CBS, MP.)

PAPERS LAID	
DATE	26/3/2026
TABLED BY	Vice Chair.
COMMITTEE	CPAC
CLERK AT THE TABLE	Abdinalmanu