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SPECIAL AUDIT REPORT
OF THE AUDITOR-GENERAL ON
PAYROLL MANAGEMENT FOR
COUNTY EXECUTIVE OF BARINGO

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COUNTY 030

JULY 2025



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FOREWORD TO THE AUDITOR GENERAL

I am pleased to present this Special Audit Report on payrolls for the Baringo County Executive for the financial years 2021/2022, 2022/2023, and 2023/2024. Article 229 of the Constitution of Kenya, 2010 mandates the Auditor-General to undertake financial, compliance and performance audits. Further, Section 7(1)(a) of the Public Audit Act, 2015 requires the Auditor-General to give assurance on the effectiveness of internal controls, risk management and overall governance at national and county governments. The Special Audit of the payrolls for the Baringo County Executive was conducted in line with this mandate.

The Special Audit evaluated the human resource and payroll processes at the Baringo County Executive and assessed their compliance with the established legal framework on payroll management. The scope of the Special Audit covered the requirements of the Second Kenya Devolution Support Programme (KDSP II), whose objective is to strengthen county-level performance and accountability.

The Special Audit identified weaknesses in controls and irregularities in salary processing and payments, and provided recommendations to the Baringo County Executive for enhancing compliance, accuracy, accountability, and efficiency in payroll management.

The report is submitted to Parliament in accordance with Article 229 (7) of the Constitution of Kenya, 2010, and Section 39 (1) of the Public Audit Act, 2015. I have remitted copies of the report to the Principal Secretary, State Department for Devolution, Chairperson, the Baringo County Public Service Board, and the Governor, Baringo County Government.

The Annexures contain personal data and will be handled in accordance with the data protection principles as provided for in the Data Protection Act, 2019.


FCPA Nancy Gathungu, CBS

AUDITOR-GENERAL

8 July, 2025

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ABBREVIATIONS

CBA	Collective Bargaining Agreement
COB	Controller of Budget
COs	Chief Officers
CPSB	County Public Service Board
DO	Development Objective
DSA	Daily Subsistence Allowance
DLI	Disbursement-Linked Indicator
GoK	Government of Kenya
HR	Human Resource
HRIS-Ke	Human Resource Information System – Kenya
IDA	International Development Association
IFMIS	Integrated Financial Management Information System
IPPD	Integrated Payroll and Personnel Database
ISSAIs	International Standards of Supreme Audit Institutions
KDSP	Kenya Devolution Support Programme
KRA	Key Result Area
MDAs	Ministries, Departments and Agencies
MIS	Management Information System
NHIF	National Hospital Insurance Fund
NSSF	National Social Security Fund
OAG	Office of the Auditor-General
PAYE	Pay As You Earn
PFM	Public Finance Management
PSC	Public Service Commission
SRC	Salaries and Remuneration Commission

1. EXECUTIVE SUMMARY

Introduction and Background

- 1.1 Article 229 of the Constitution of Kenya, 2010 mandates the Auditor-General to undertake financial, compliance and performance audits. Further, Section 7 (1) (a) of the Public Audit Act, 2015 requires the Auditor-General to give an assurance on the effectiveness of internal controls, risk management and overall governance at national and county governments. In addition, Section 34 of the Public Audit Act, 2015 mandates the Auditor-General to conduct periodic audits upon request or at the Auditor-General's own initiative, with a view to evaluating the effectiveness of risk management, control and governance processes in public entities. The Special Audit on Payroll Management for the Baringo County Executive, referred to as the County Executive in this report, was conducted in line with this mandate.
- 1.2 The Government of Kenya (GoK) received an International Development Association (IDA) Credit of EUR140.7 million (Approximately Kshs. 19,538,432,130 using the prevailing exchange rate as at 28 June 2024) from the World Bank, to implement the Second Kenya Devolution Support Program (KDSP II). KDSP II supports a sub-set of reforms envisaged under the Government's Devolution Sector Plan. The financing agreement, Credit Number IDA-7447-KE, became effective in March 2024 and is set to be implemented over a four-year period; 2023-2027. The development objective of the KDSP II is to strengthen county performance in the financing, management, coordination, and accountability for resources. To achieve the DO, the Program was expected to improve outcomes in the participating counties under three (3) Key Result Areas (KRAs). KRA 1 was on sustainable financing and expenditure management, KRA 2 on intergovernmental coordination, institutional performance, and human resource management, and KRA 3 on oversight, participation, and accountability.
- 1.3 The Special Audit on Payroll Management for the County Executive is linked to Key Result Area (KRA) 2. There are two (2) Disbursement-Linked Indicators (DLIs) under this KRA:

- i. Participating counties that have integrated their human resource records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the human resource management information system;
 - ii. Participating counties that are enhancing accountability for results through an integrated performance management framework.
- 1.4 From 2013, the County Executive was using the Integrated Payroll and Personnel Database (IPPD) System to operate payroll for employees with personal numbers, while excel spreadsheets were used to operate payroll for employees without personal numbers. However, due to technological limitations at the time of its development, IPPD did not comprehensively address all human resource related functions. This led to development of a web-based Human Resource Information System-Kenya (HRIS-Ke) in 2024.
- 1.5 A parallel run of the IPPD System and HRIS-Ke was conducted across Ministries, Departments and Agencies and County Governments in November 2024. This was to ensure the readiness of the HRIS-Ke for roll out. Thereafter, in January 2025, the HRIS-ke was fully adopted for payroll management.

Audit Objectives

- 1.6 The objective of the Special Audit on Payroll Management was to assess the adequacy of controls and compliance across the entire payroll process, from budgeting and recruitment to salary processing and payment. The specific objectives were to:
 - i. Evaluate whether the preparation and execution of the payroll budget align with relevant laws and approved budgetary provisions;
 - ii. Assess whether the recruitment process complied with applicable legal, regulatory, and organizational frameworks governing employment;
 - iii. Assess the integrity of payroll data and identify any double entries, entries in multiple institutions, unverified employees, or inconsistencies across the County Government Payroll System;

- iv. Determine the accuracy of payroll calculations and payments;
- v. Evaluate adherence to tax laws, labour laws, and other statutory requirements; and
- vi. Assess whether payroll data was accurately and completely migrated from the Integrated Payroll and Personnel Database (IPPD) System to Human Resource Information System – Kenya (HRIS-Ke).

Audit Scope and Limitations

- 1.7 The Special audit of payroll management covered financial years 2021/2022, 2022/2023, and 2023/2024. It entailed review of the payroll management system and other related records maintained by the County Executive. The payroll systems included the Integrated Payroll and Personnel Database (IPPD), manual, and casual payrolls.
- 1.8 The County Executive did not provide full casual payrolls maintained in Excel worksheets and payment vouchers to support payments of casual workers. However, this limitation was mitigated by using data analysis to test the controls.

Methods of Gathering Evidence

- 1.9 The Special audit of payrolls involved a review of payroll processes at the County Headquarters, analysis of payroll data, and comparison with records maintained by the County Executive.
- 1.10 The methods used to gather audit evidence included document review, data analytics, interviews with key payroll staff, and physical verification of staff. Further, audit evidence was gathered through walk-through tests. In addition, data validation was also conducted to test data integrity.

Summary of Findings

The key audit findings are as follows:

A. Payroll Budgeting

I. Compensation of Employee to Revenue Ratio

- 1.11 Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 requires the county government's expenditure on wages and benefits for its public officers not to exceed thirty-five (35%) percent of the county government's total revenue.
- 1.12 The audit established that the budgeted compensation of employees for the two (2) years under review was within 35% of the budgeted revenue and exceeded in the 2023/2024 financial year. However, the actual compensation of employee's expenditures accounted for the three (3) years under review exceeded the 35% threshold of actual revenue.

II. Budget Votes in Payroll Systems not Aligned with those in the Approved Budget

- 1.13 The Audit established that the budget vote heads in the IPPD system were not aligned with those in the approved budget. This led to inconsistencies between budgetary allocations and actual payroll expenditure, thereby increasing the risk of misallocation or even misuse of public funds, as expenditure may be charged under incorrect or obsolete vote heads.

B. Recruitment Process

I. Lack of Annual Recruitment Plans

- 1.14 During the years under review, the County Executive recruited two hundred thirty (230) employees. The audit established that the departments that initiated the recruitments did not have annual recruitment plans to guide the recruitment process. Further, no evidence was provided to prove that budgetary availability was sought before initiating the recruitment process. The lack of annual recruitment plans and lack of confirmation of availability of budgets can result in either overstaffing, understaffing, or hiring staff for roles that do not align with organizational priorities.

II. Weakness in the Recruitment Process

1.15 Review of the recruitment process established the following internal control weaknesses

- i. There were eighteen (18) employees who were recruited beyond the approved number of posts in the staff Establishment in the 2023/2024 financial year.
- ii. In the 2023/2024 financial year, the recruitment of Deputy Director of Enforcement and Security Services and Laboratory Technician I was advertised and filled despite the positions not being included in the approved staff establishment
- iii. In the 2023/2024 financial year, we had a misalignment of Advertised Vacancies with the Job Groups defined in the Approved Staff Establishment.
- iv. Lack of Indent Approvals for Thirty (30) recruited staff in 2021/2022 by the County Public Service Board
- v. In the 2021/2022 financial year, the CPSB Appointed officers exceeding the advertised numbers.

III. Designations in the Payroll System not Aligned with the Approved Staff Establishment

1.16 The Special Audit established that there were designations in the approved staff establishment that were not configured in the IPPD System and the HRIS-Ke. To facilitate salary processing, the affected employees were being placed in similar Job groups in the payroll System. This process can lead to inefficiencies in workforce planning and budget overruns.

C. Employee Data Management

I. Integrity of Date of Birth Records in Payroll Systems

1.17 Comparison of data maintained by the IPPD System and that for other government entity identified one hundred and ninety-nine (199) employees that had inconsistencies with date of birth.

- 1.18 Interview with ninety-six (96) employees and verification of their identification documents established that the data captured in the IPPD System for seventy-nine (79) employees were different from those in the employees' Birth Certificates. This is contrary to the directive outlined in Circular Ref. No: PSC/ADM/ 13(9).

II. Casual Employees sharing Bank Account Numbers

- 1.19 A review of the casual workers' payroll for the 2023/2024 and 2022/2023 financial years revealed that twenty-eight (28) casual workers shared fourteen (14) bank accounts, while two (2) workers shared a single bank account. These casual employees received cumulative gross pay of Kshs.1,984,437 and Kshs.181,526, respectively.

III. Failure to Reconcile and Update Employees Staff Register

- 1.20 An analysis of the IPPD staff register for the County Executive for June 2024, compared with the corresponding payroll data, revealed that three hundred and eighteen (318) employees appeared in the staff register but were not captured in the payroll. These weaknesses underscore the urgent need to update and reconcile the staff records to ensure accuracy and integrity.

IV. Authenticity of Staff in the Payroll

- 1.21 The Special Audit requested forty (40) employees from the County Executive to present themselves for physical verification. However, five (5) employees did not avail themselves for the exercise, despite multiple attempts to reach out to them. During the period under review, the five (5) employees collectively received gross salaries amounting to Kshs.23,425,798.
- 1.22 The employees who failed to appear for physical verification may not exist, raising the risk of irregular or fraudulent payments.

V. Failure of Chief Officers to Account for Resources under their Departments

- 1.23 The Chief Officers (COs) were requested to provide a list of staff members in their respective departments as at 30 June, 2024.
- 1.24 A comparison of the staff lists countersigned by the various chief officers, with the payroll from the IPPD system, established that:
- i. Five hundred and eleven (511) employees appeared in the IPPD system but were not in the staff lists provided by the chief officers. The five hundred and eleven (511) were paid Kshs.511,368,767 during the period under review.
 - ii. One hundred and fifty-one (151) staff were not in the IPPD payrolls but were being recognized as staff in the various departments in the chief officer's lists provided.
- 1.25 The failure to account for human resource in various departments presents the risk of irregular or fraudulent payments.

D. Payroll Processing and Payments

I. Charging of Employee Costs to the Wrong Budget Vote

- 1.26 The Special Audit established that there were misalignments between departmental vote heads in IPPD system and those in IFMIS ledger account. As a result, posting of salary in IFMIS was not done as per departmental budget votes. This process creates inconsistencies between budget allocations and actual expenditures by departments, therefore increasing the risk of misuse of funds and inaccurate financial reporting.

II. Payment of Arrears

- 1.27 During the three years (3) under review, the County Executive paid salary and allowances as arrears totaling to Kshs.202,984,688.
- 1.28 Analysis of the arrears data established that two (2) officers from the office of the Governor received health workers' extraneous allowance arrears amounting to Kshs.500,410 in the 2022/2023 financial year. The officers were

neither health workers nor were they officers deployed in any of the health facilities.

III. Variance Between Net Pay and Amount Remitted to the Bank

- 1.29 Analysis of payroll data and bank remittances for the three (3) years under review revealed discrepancies between the net pay as recorded in the manual and casual's payroll and the amounts remitted to their respective bank accounts. This discrepancy resulted in a variance of Kshs.16,260,640.

IV. Unsupported Expenditure of Casual Wages

- 1.30 A review of casual payment records revealed that basic wage payments amounting to Kshs.31,728,843 were not fully supported by corresponding monthly casual payrolls and payment vouchers.

V. Irregular Payment of Allowances

- 1.31 An analysis of payroll data and a comparison of salaries and allowances processed through the IPPD and Manual payroll systems, with respective rates stipulated in the SRC circulars, revealed the following anomalies:
- i. Six (6) employees stationed in Eldama Ravine, a designated non-hardship area, were irregularly paid hardship allowances totalling Kshs.40,311.
 - ii. Four hundred and eighty-four (484) employees in non-hardship areas received leave allowances two to three times within the same financial year, amounting to Kshs.2,240,000. Additionally, two thousand eight hundred and seventy-nine (2,879) employees in hardship areas were paid leave allowances three times during the same period, totalling Kshs.26,933,867.
 - iii. Seventeen (17) employees who were entitled to a basic salary, rental house allowance, and commuter allowance, were irregularly paid special salary totalling Kshs.5,092,756.
 - iv. Two (2) officers were paid both extraneous allowances, totalling Kshs.159,500, and health workers' extraneous allowance totalling Kshs.220,000.

- v. An employee, who was not a medical doctor, was irregularly paid emergency call allowance of Kshs. 80,000 in the three (3) financial years, resulting in an irregular payment amounting to Kshs.2,880,000.
- vi. In the 2023/2024 financial year, six (6) County Public Service Board members were overpaid gross pay by Kshs.1,825,552.
- vii. In the financial year 2023-2024, two (2) County Public Service Board (CPSB) members were entitled to a gross monthly salary of Kshs.301,204. However, the members were instead paid a consolidated gross pay of Kshs.312,967. This resulted in an overpayment of Kshs.181,156.
- viii. The audit revealed that a part-time CPSB member irregularly received hardship allowance totalling Kshs.1,485,000 over three years, contrary to SRC Circular No. SRC/TS/CGOVT/3/61/ (52) of 10 July 2013.
- ix. An analysis of the County Public Service Board payroll for the 2022/2023 financial year revealed that a part-time board member was paid sitting allowances totalling Kshs.960,000. However, only Kshs.180,000 of this amount was supported by signed board minutes, leaving an unsupported balance of Kshs.780,000. This raises concerns regarding the authenticity and accountability of the payments made.

VI. Irregular Issuance of Imprest for Payment of Casual Workers

- 1.32 Review of the casual payrolls revealed that an imprest totalling Kshs.633,431 was issued to an officer for the payment of casual workers on various dates.

VII. Irregularities in the Payment of Casual Wages

- 1.33 An audit review of casual wage payments revealed significant irregularities in the documentation and authorization of payments. In August 2023, a casual worker without an identification number was irregularly paid twice for 62 days, totalling Kshs.27,900. In a separate instance in November 2023, three officers in Eldama Ravine Town were paid gross wages of Kshs. 20,862 despite not recording any days worked. Moreover, further analysis showed that ten (10) casual workers in Baringo Central and eighteen (18) in Eldama Ravine Sub-

County were paid a combined total of Kshs. 2,061,583 in basic wages without any supporting details on the number of days worked or the applicable daily rates.

E. Compliance with Laws and Regulations

I. Non-Compliance with Remittance and Deduction of Statutory Dues

- 1.34 The Special Audit established NHIF statutory deductions for sixty-seven (67) and NSSF statutory deductions for sixty-three (63) employees in the Casual payrolls for the three (3) financial years were not applied. The employees received a total gross pay of Kshs.15,442,403 and Kshs.5,348,461, respectively.
- 1.35 Further review established that NHIF, NSSF, and PAYE deductions for July and Aug 2021, July 2022, and July and August 2023 from employees were not remitted on time to the relevant authorities.

II. Engagement of Officers Beyond the Mandatory Retirement Age

- 1.36 The audit identified several anomalies in the engagement of officers beyond the mandatory retirement age.
- i. One (1) Officer attained retirement age on 23 November 2021 as per his recorded date of birth, 23 November 1961. Although the salary was stopped in November 2021, the audit revealed that the officer was reinstated back in the payroll in February 2022.
 - ii. The manual payroll for the 2022/2023 financial year included an officer from the Department of Transport, Public Works, and Infrastructure (Date of Birth: 05/02/1960) who was engaged from September 2022 for nine (9) months, despite having reached the mandatory retirement age of sixty (60) years. The officer received a total gross salary of Kshs.402,220.
 - iii. Review of 2022/2023 IPPD Payroll revealed an amount of Kshs.802,920 that was unlawfully paid to an officer who, as per the birth certificate provided, was meant to retire on 20 May 2022; however, she continued to

withdraw a salary up until February 2023, thereby resulting to unlawful payment of salary.

III. Non-Compliance with Requirement on Ethnic Diversity

- 1.37 Analysis of employees in the IPPD system as at 30 June 2024 established that 84% of the staff were from one dominant ethnic community, contrary to the requirements of Section 7(2) of the National Cohesion and Integration Act, 2008.
- 1.38 Further analysis established that the dominant community represented 87% of the new recruitment done during the period under review. This demonstrates the management's effort to ensure compliance with the requirement on ethnic diversity.

IV. Other Non-Compliance Issues

- 1.39 During the years under review, the Special audit established instances where employees acted in a substantive position for more than 6 months, casuals were engaged for more than three (3) consecutive months without a contract, and non-compliance with the requirement for employees to retain one-third of their basic salary. This increases the risk of litigation and reputational damage, thereby undermining stakeholders' confidence.

F. Migration from Integrated Personnel and Payroll Database (IPPD) System to Human Resource Information System-Kenya (HRIS-KE)

- 1.40 The County Executive adopted the Human Resource Information System (HRIS-Ke) with effect from December, 2024. Comparison between payroll data from the IPPD system and HRIS-Ke for the month of November, 2024 and December 2024 respectively established instances of overpayment and underpayment of salaries and allowances.

Conclusion

- 1.41 The Special Audit of payrolls for Baringo County Executive uncovered several audit issues in payroll and human resource management, which may negatively affect its financial sustainability, compliance, and operational efficiency. In view of the findings, the Special Audit concludes as follows:
- 1.42 The non-compliance with requirements on limiting the Employee Cost within thirty-five (35%) of Revenue indicates weaknesses in the internal budgeting process and inadequate oversight role by the County Assembly. Therefore, the County's financial resources are strained, limiting the funds available for critical development projects and essential service delivery.
- 1.43 The Vote Heads in the IPPD System were not aligned with those in the approved budgets and those configured in the IFMIS Ledgers. The misalignment hinders effective management of departmental budgets and control, resulting to inaccurate financial reporting. Further, it undermines the obligations of the Accounting Officers to ensure lawful, efficient, and accountable use of public resources. In addition, it increases the risk of unauthorized or irregular salary payments.
- 1.44 The departments in the County Executive did not have approved annual human resource recruitment plans. The absence of annual recruitment plans demonstrates ineffective workforce planning and deviation from established staffing structures. This practice can result in either overstaffing or hiring staff for roles that do not align with organizational priorities, which has an impact on the budget.
- 1.45 The Special Audit identified weaknesses in the recruitment process, including recruiting more than the approved positions, recruitment of positions not in the staff establishment, lack of ident approvals, and recruiting more than the advertised positions. These weaknesses undermine transparency, fairness, and compliance with established recruitment procedures. It may result in unqualified or ineligible individuals being employed, as well as a strain on the institution's financial resources.

- 1.46 The failure by the County Executive to update the IPPD system with approved designations in the approved staff establishment undermines budgetary control and increases the risk of unauthorized or irregular salary payments. This weakness compromises the integrity of payroll processing, weakens accountability, and may result in discrepancies between approved staffing structures and actual payroll expenditures.
- 1.47 The audit identified that the data maintained by the payroll system used by the County Executive had integrity issues. This was evidenced by inaccurate employees dates of birth, the use of manual payrolls, and payment of irregular and unsupported allowances and casual wages. This indicates weak payroll controls, including lack of data validation controls.
- 1.48 The authenticity of some of the employees could not be established. This was evidenced by the failure of the Chief Officers to account for employees in their departments, and the failure by employees to appear for physical verification. These cast doubt on the authenticity of payroll records and raise the risk of irregular or fraudulent payments, including paying salaries to staff who do not offer services to the County Executive.
- 1.49 The County Executive did not comply with tax and labour laws as evidenced by delayed statutory remittances and non-compliance with the requirement on ethnic diversity and with the one-third basic salary rule. These increases the risk of penalties, litigation, and reputational damage, thereby undermining stakeholders' confidence.
- 1.50 The migration from the IPPD System to the HRIS-Ke was inadequately managed, resulting in overpayments, underpayments, and irregular salary and allowance disbursements. This indicates weaknesses in data validation, lack of system configuration to enforce salary structures, and insufficient post-migration reconciliation controls, thereby exposing the County Executive to financial loss and reputational risk.
- 1.51 The identified audit issues had persisted over time, suggesting a failure of risk identification mechanisms and an underperforming internal audit function that may not have identified and prevented the control breaches in a timely manner.

Recommendations

- 1.52 In view of the findings and conclusion of the Special Audit, the following is recommended for implementation by the Baringo County Executive.
- 1.53 To ensure compliance with the fiscal responsibility principle on capping expenditure on wages to thirty-five (35) percent of the County Executive's total revenue, the County Assembly should establish mechanisms to ensure compliance with the PFM Act in the execution of its oversight responsibilities.
- 1.54 For effective management of departmental budgets and to enhance accuracy in financial reporting the Chief Officer for Public Finance together with the management of the State Department for Public Service and Human Capital Development should ensure that the Human Resource Information System – Kenya (HRIS-Ke) is at all time configured with the approved budget vote structures.
- 1.55 For effective management of departmental budgets and enhance accuracy in reporting of personal emolument expenditure per department thus promoting accountability by the Chief Officers, the Chief Officer for Public Finance together with the management of the State Department for Public Service and Human Capital Development (the custodian of the Human Resource Information System-Kenya) should ensure that the Human Resource Information System – Kenya (HRIS-Ke) is at all time configured with the approved budget vote structures. Further, staff costs should be charged to the votes under which their budgets are made.
- 1.56 To enhance transparency, fairness, and accountability in the recruitment process, the County Executive should develop and implement annual recruitment plans aligned with staffing needs and budgetary provisions. Additionally, recruitment processes should be strengthened to ensure transparency, including public advertisement of vacancies, consideration of only formally submitted applications, and securing budget approvals before initiating any recruitment activities.
- 1.57 To ensure the integrity of data maintained in the payroll systems, the management should ensure that the validation controls are implemented in the

HRIS-Ke. Further, the HRIS-Ke should be integrated with Key government systems such as the National Identity, National Social Security Fund (NSSF), and Social Health Authority (SHA). Additionally, the use of manual Excel-based payrolls should be discontinued in favor of HRIS-Ke.

- 1.58 To ensure no payment is made to non-existent employees, salary payments to all staff who failed to present themselves for physical verification should be suspended.
- 1.59 To enforce compliance with set labor laws and statutory deductions, the management of the County Executive should implement monitoring and reporting mechanisms to promptly detect and address compliance issues, alongside staff training on compliance obligations.
- 1.60 Management should conduct a comprehensive post-migration payroll reconciliation to identify and correct overpayments and underpayments resulting from the system transition. Further, HRIS-Ke should be configured to enforce approved salary structures and allowances.

2. INTRODUCTION AND BACKGROUND

Introduction and Background

- 2.1 Article 229 of the Constitution of Kenya, 2010 mandates the Auditor-General to undertake financial, compliance and performance audits. Further, Section 7 (1) (a) of the Public Audit Act, 2015 requires the Auditor-General to give an assurance on the effectiveness of internal controls, risk management and overall governance at national and county government. In addition, Section 34 of the Public Audit Act, 2015 mandates the Auditor-General to conduct periodic audits upon request or at the Auditor-General's own initiative, with a view to evaluating the effectiveness of risk management, control and governance processes in public entities. The Special audit of the Baringo County Executive (the County Executive) was conducted in line with this mandate.
- 2.2 The Government of Kenya (GoK) received an International Development Association (IDA) Credit of EUR140.7 million (Approximately Kshs.19,538,432,130 using the prevailing exchange rate as at 28 June 2024) from the World Bank, to implement the Second Kenya Devolution Support Program (KDSP II). KDSP II supports a sub-set of reforms envisaged under the Government's Devolution Sector Plan. The financing agreement, Credit Number IDA-7447-KE, became effective in March 2024 and is set to be implemented over a four-year period; 2023-2027. The development objective of the KDSP II is to strengthen county performance in the financing, management, coordination, and accountability for resources. To achieve the DO, the Program was expected to improve outcomes in the participating counties under three (3) Key Result Areas (KRAs). KRA 1 was on sustainable financing and expenditure management, KRA 2 on intergovernmental coordination, institutional performance, and human resource management, and KRA 3 on oversight, participation, and accountability.
- 2.3 The Special Audit on Payroll Management for the County Executive is linked to Key Result Area (KRA) 2 There are two (2) Disbursement-Linked Indicators (DLIs) under this KRA:

- i. Participating counties that have integrated their human resource records, authorized staff establishment and payroll, and uploaded cleaned payrolls in the human resource management information system;
 - ii. Participating counties that are enhancing accountability for results through an integrated performance management framework.
- 2.4 From 2013, the County Executive was using the Integrated Payroll and Personnel Database (IPPD) System to operate payroll for employees with personal numbers, while excel spreadsheets were used to operate payroll for employees without personal numbers. However, due to technological limitations at the time of its development, IPPD did not comprehensively address all human resource related functions. This led to development of a web-based Human Resource Information System-Kenya (HRIS-Ke) in 2024.
- 2.5 A parallel run of the IPPD System and HRIS-Ke was conducted across Ministries, Departments and Agencies and County Governments in November 2024. This was to ensure the readiness of the HRIS-Ke for roll out. Thereafter, in January 2025, the HRIS-ke was fully adopted for payroll management.

Number of Employees and Payroll Expenditure

- 2.6 Over the three years under review, there was a general decrease in the number of employees and an increase in compensation of employees.
- 2.7 The overall staff growth across the audit period was -1%¹. While the cumulative growth in compensation of employees over the three years was approximately 7% as demonstrated in **Figure 1** and **Figure 2**.

¹ The staff growth included only staff in IPPD and Manual payrolls. Casuals' payrolls were not provided for analysis

Figure 1: Cumulative Change in Employee Cost

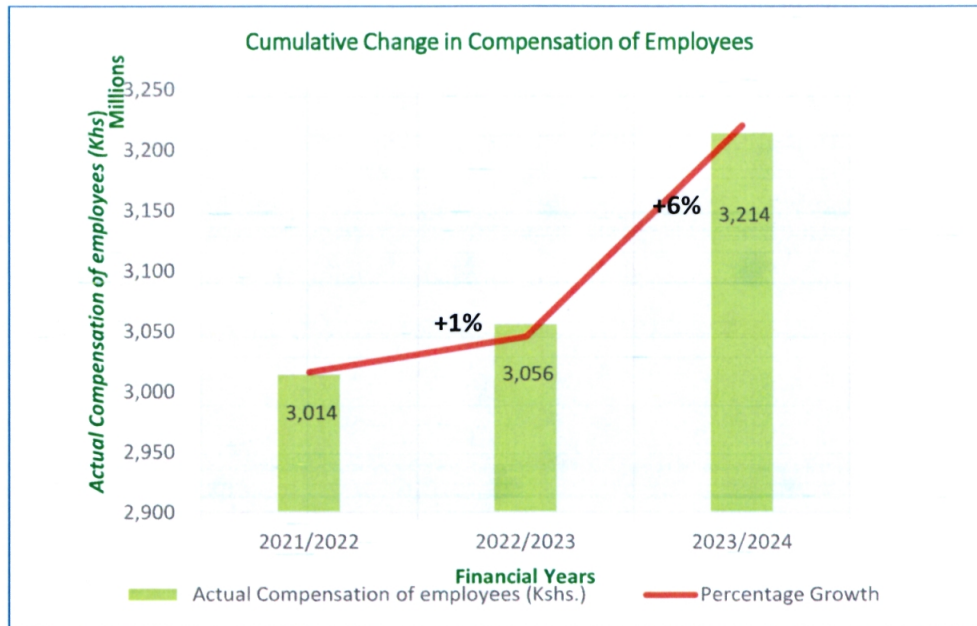
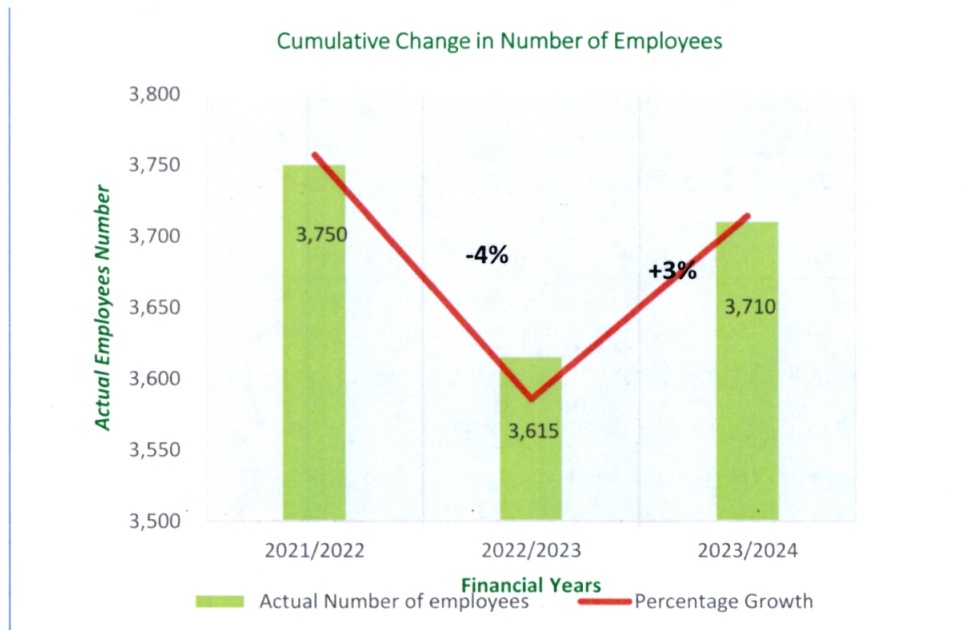


Figure 2: Cumulative Change in Number of Employees



2.8 During the 2023/2024 financial year, compensation of employee costs increased at a higher rate than the growth in staff numbers. This was mainly due to higher payments of basic wages to temporary staff, increased employer contributions to mandatory national social security and health insurance schemes, and the settlement of pension liabilities. These factors collectively led to a significant rise in the total expenditure on employee compensation.

Audit Objectives

- 2.9 The objective of the Special Audit on Payroll Management was to assess the adequacy of controls and compliance across the entire payroll process from budgeting and recruitment to salary processing and payment. The specific objectives were to:
- i. Evaluate whether the preparation and execution of the payroll budget align with relevant laws and approved budgetary provisions,
 - ii. Assess whether the recruitment process complied with applicable legal, regulatory, and organizational frameworks governing employment,
 - iii. Assess the integrity of payroll data and identify any double entries, entries in multiple institutions, unverified employees, or inconsistencies across the County Government Payroll System,
 - iv. Determine the accuracy of payroll calculations and payments,
 - v. Evaluate adherence to tax laws, labour laws, and other statutory requirements.
 - vi. Assess whether payroll data was accurately and completely migrated from the IPPD system to the Human Resource Information System – Kenya (HRIS-Ke).

Audit Scope and Limitations

- 2.10 The Special audit of payroll management covered financial years 2021/2022, 2022/2023 and 2023/2024. It entailed review of the payroll management system and other related records maintained by the County Executive. The payroll systems included the Integrated Payroll and Personnel Database (IPPD), manual and casual payrolls.
- 2.11 The County Executive did not provide full, casual payrolls maintained in Excel worksheets and payment vouchers to support payments of casual workers. However, this limitation was mitigated by using data analysis to test the controls.

Audit Methodology

- 2.12 The Special Audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) 4000 for Compliance Audit. These standards require that the audit is planned and performed so as to draw reasonable audit conclusions on the design, implementation, and operating effectiveness of internal controls.

Methods of Gathering Evidence

- 2.13 The Special audit of payrolls involved review of payroll processes at the County Headquarters, analysis of payroll data, and comparison with records maintained by the County management.
- 2.14 The methods used to gather audit evidence during the audit included document review, data analytics, interviews with key payroll staff, and physical verification of staff.

a) Document Review

- 2.15 The Audit Team reviewed various documents in order to set audit criteria and assess compliance with the criteria and in gathering audit evidence. They include:
- i. The Constitution of Kenya, 2010;
 - ii. The Public Finance Management Act, 2012;
 - iii. The Public Finance Management (County Governments) Regulations, 2015;
 - iv. County Government Act, 2012;
 - v. Employment Act, 2007;
 - vi. National Security Fund Act, 2013;
 - vii. National Health Insurance Fund Act, 1998 (Now Repealed);
 - viii. The SRC circular SRC/TS/29(81), dated 10 August 2023;
 - ix. The SRC circular on the Compendium of Remuneration and Benefits for Public Service, dated December 2022;
 - x. The SRC circular SRC/TS/MDP/3/1/2(2), dated 11 August 2015;
 - xi. Public Service Commission Human Resource Policies and Procedures Manual of May 2016;

- xii. Employees' personal files;
- xiii. Collective Bargaining Agreements (CBA), 2013;
- xiv. Affordable Housing Act, 2024;
- xv. The County Executive Financial Statements for financial years 2021/2022, 2022/2023, and 2023/2024;
- xvi. The County Executive Budgets for financial years 2021/2022, 2022/2023, and 2023/2024.

b) Data Analytics

2.16 Payroll data from IPPD, HRIS-Ke, manual, and casuals was extracted and analyzed. The exceptions from the analysis were the basis for verification with payroll records maintained by the County Executive.

2.17 The following data sets for financial years 2021/2022, 2022/2023 and 2023/2024 were analyzed: -

- i. IPPD Staff Registers and Payroll data;
- ii. Manual payroll data;
- iii. Bank statements;
- iv. Chief Officers' staff list for each department as at 30 June, 2024; and
- v. HRIS-Ke Payroll data for December 2024.

c) Interviews

2.18 The audit team interviewed relevant payroll officers from the County Executive and County Public Service Board (CPSB) to understand payroll processes and obtain clarification on audit issues. The officers interviewed are as detailed in **Appendix 1**.

d) Physical verification of staff

2.19 The audit team requested all the Chief Officers to provide a countersigned list of staff members in their departments as of 30 June 2024. This list was corroborated with the IPPD staff registers maintained in the County Executive.

2.20 The audit team, through the County Secretary, requested forty (40) employees to appear in person for a physical verification, which was based on initial exceptions during data analytics. This verification was to ensure the existence

of staff, their employment status, and the accuracy of personal data maintained in the payroll systems.

Report Structure

2.21 The report is organized as follows:

- i. Executive Summary;
- ii. Detailed Findings;
- iii. Conclusion;
- iv. Recommendations; and
- v. Appendices.

2.22 The report should be read in its entirety to fully comprehend the approach to the audit, findings, conclusions, and recommendations made.

3. DETAILED FINDINGS

3.1. The detailed findings are in the ensuing paragraphs and have been categorized into the following six (6) broad areas:

- a. Payroll Budgeting;
- b. Recruitment Process;
- c. Employee Data Management;
- d. Payroll Processing and Payments;
- e. Compliance with Laws and Regulations; and
- f. Migration from Integrated Personnel and Payroll Database System to Human Resource Information System-Kenya.

A. Payroll Budgeting

3.2. The review of payroll budgeting aimed at assessing the reasonableness of payroll forecasts, alignment with approved budgets, and compliance with relevant laws and regulations. The following issues were established:

I. The Compensation of Employee to Revenue Ratio

3.3. Regulation 25(1)(a) of Public Finance Management (County Government) Regulations, 2015 requires the County Executive Committee Member for finance with the approval of the County Assembly to set a limit on the county government's expenditure on wages and benefits for its public officers pursuant to section 107(2) of the Public Finance Management Act, 2012. Regulation 25(1)(b) requires the limit set not to exceed thirty-five (35) percent of the county government's total revenue.

3.4. The Special Audit established that the budgeted compensation of employees for financial years 2021/2022 and 2022/2023 was within 35% of the budgeted revenue. However, the ratio exceeded 35% in 2023/2024, as shown in **Table 1**. This is contrary to Regulation 25(1)(a) of the Public Finance Management (County Governments) Regulations, 2015.

Table 1: Budgeted Compensation of Employees to Revenue Ratio

Financial Year	Budgeted Revenue (Kshs.)	Budgeted Compensation of Employees (Kshs.)	Revenue/PE Ratio
2021-2022	9,620,626,604	2,961,863,149	31%
2022-2023	9,257,421,709	3,042,103,428	33%
2023-2024	7,985,216,847	3,217,510,040	40%

*Source: Audited Financial Statement

- 3.5. Further, the actual compensation of employees' expenditures for the three (3) years under review exceeded the 35% threshold of actual revenue as shown in Table 2.

Table 2: Actual Employee Cost to Revenue Ratio

Financial Year	Actual Revenue (Kshs.)	Actual Expenditure on Compensation of Employees (Kshs.)	Revenue/Employee Expenditure Ratio
2021-2022	6,473,919,891	3,014,499,152	47%
2022-2023	7,396,661,429	3,055,863,290	41%
2023-2024	6,659,679,065	3,214,252,532	48%

*Source: Audited Financial Statement

- 3.6. The increase in percentage of compensation of employee to total revenue indicates a growing wage bill, which may be unsustainable in the long term. Further, the high allocation to compensation of employee may strain the county's financial resources, limiting funds available for critical development projects and essential service delivery.

II. Budget Votes in payroll systems not Aligned with those in the Approved Budget

- 3.7. Regulation 22(1)(b) of Public Finance Management (County Governments) Regulations, 2015 requires an Accounting Officer to maintain effective systems of internal control and have measures to ensure their effectiveness.
- 3.8. A comparison of payroll reports extracted from the IPPD system with the approved budget established that the vote heads in the IPPD systems were not aligned with those in the approved budget, as detailed in **Annexure 1**.
- 3.9. One of the primary factors contributing to the misalignment between the departments and the vote lines was the failure to update the IPPD system to

reflect changes resulting from the restructuring and consolidation of various sectors within the County Executive.

- 3.10. The County Executive migrated the processing of payrolls from the IPPD System to HRIS-Ke in December 2024. This was done before the alignment was done. As a result, at the time of audit, the HRIS-Ke had similar Votes Heads to those in the IPPD System
- 3.11. The continued referencing to outdated departmental structures leads to inconsistencies between budgetary allocations and actual payroll expenditures, increasing the risk of misallocation or even misuse of public funds, as expenditure may be charged under incorrect vote heads.

B. Recruitment Process

- 3.12. The recruitment process was reviewed in order to establish whether the hiring practices were fair and aligned with the County Executive's policies and legal requirements. The following issues were established:

I. Lack of Annual Recruitment Plans

- 3.13. Section 59(1)(g) of the County Governments Act, 2012 require the County Public Service Board of a county to facilitate the development of coherent, integrated human resource planning and budgeting for personnel emoluments in counties. Further, Regulation 119(2) of the Public Finance Management (County Governments) Regulations, 2015 requires the budgetary allocation for personnel costs to be determined on the basis of a detailed costing of a human capital plan of a county government entity as approved by the responsible county department for public service management matters, the County Public Service Board and County Treasury.
- 3.14. The County Executive recruited thirty (30) employees and two hundred (200) during the financial year 2021/2022 and 2023/2024, respectively, as detailed in **Annexure 2**. However, it was established that the departments that initiated the

recruitments did not have annual recruitment plans to guide the recruitment process.

- 3.15. The lack of annual recruitment plans supported can result in either overstaffing, understaffing, or hiring staff for roles that do not align with organizational priorities.

II. Weakness in the Recruitment Process

- 3.16. Section 74 of the County Governments Act, 2012 states that the County Public Service Board shall regulate the engagement of persons on contract, volunteer, and casual workers in its public bodies and offices.

- 3.17. Review of the recruitment process established the following internal control weaknesses

a. Recruitment of Staff Beyond Approved Staff Establishment Numbers

- 3.18. The Special audit established that in 2023/2024, the CPSB recruited more staff in two (2) positions than those in the approved staff establishment, as shown in **Table 3**. This indicates a deviation from the staffing plan with potential impacts on budgeting and resource management.

Table 3: Recruitment Beyond Staff Establishment Numbers

Position	Variance of Posts in the Approved Staff Establishment	Number of Officers Recruited	Over-recruited Officers
Livestock Production Assistant JG “G”	7	24	17
Inspector Water II JG “H”	2	3	1
Total	9	27	18

* Source: County Staff Establishment and CPSB Reports

- 3.19. Further, the CPSB recruited Deputy Director of Enforcement and Security Services (Job Group “Q”) and Laboratory Technician I (Job Group “G”) despite not being part of the approved staff establishment.

b. Misalignment of Advertised Vacancies with Job Groups Defined in the Approved Staff Establishment

- 3.20. Two (2) recruitments conducted in the 2023/2024 financial year revealed that the job groups for the Chief Superintending Engineer Civil/Structural and

Engineer II Civil/Structural, as advertised and recruited, were not aligned with the approved staff establishment, as shown in **Table 4** below.

Table 4: Job Groups not aligned with the approved staff establishment Job Groups

Department	Position	No. of Officers Recruited	Recruited Job Group	Job Group as per Approved Staff Establishment
Transport, Roads, Public Works, and Infrastructure	Chief Superintending Engineer, Civil/Structural	1	P	M
Transport, Roads, Public Works, and Infrastructure	Engineer II Civil/Structural	2	K	J

*Source: County Staff Establishment and CPSB Reports

c. Failure of County Public Service Board approvals of Departmental Requests

3.21. In the 2021/2022 financial year, the County Public Service Board recruited thirty (30) new employees; however, no records were provided to verify the Board's approval of recruitment departmental requests or confirm budget authorization from the County Treasury. This lack of documentation raises concerns over adherence to established recruitment and financial procedures.

d. Appointment of Officers Exceeding the Advertised Numbers

3.22. The Special audit established that in the 2020/2021 financial year, the County Public Service Board advertised one (1) vacancy for the position of Senior Administration Assistant but appointed two (2) to the role. Similarly, two (2) Senior Education officers and three (3) Sub-County administrators were recruited based on one (1) and two (2) advertised positions, respectively.

e. Appointment of Casuals without County Public Service Board Approval

3.23. Section 74 of the County Governments Act, 2012 states that the County Public Service Board shall regulate the engagement of persons on contract, volunteer, and casual workers, staff of joint ventures, and attachment of interns in its public bodies and offices.

3.24. The County Executive paid a total of Kshs.48,543,053 to casual workers, as reflected in the salary ledgers submitted for audit. However, there was no evidence that the County Public Service Board was involved in their recruitment.

III. Designations in the Payroll Systems not Aligned with the Approved Staff Establishment

3.25. Regulation 22(1)(b) of Public Finance Management (County Governments) Regulations, 2015 requires an Accounting Officer to maintain effective systems of internal control and have measures to ensure their effectiveness

3.26. The Special Audit established that there were four hundred and eleven (411) designations that were configured in the IPPD system. However, out of the configured designations, one hundred and nineteen (119) were not in the approved staff establishment. There were one thousand nine hundred and twenty-four (1,924) employees who were grouped in the one hundred and nineteen (119) designations as detailed in **Annexure 3 (a-b)**.

3.27. The County Executive migrated the processing of payrolls from the IPPD System to HRIS-Ke in December 2024. This was done before the alignment was done. As a result, at the time of the audit, the HRIS-Ke had similar designations to those in the IPPD System.

3.28. As a result of the misalignment between the staffing records in the IPPD system and the approved staff establishment, it was not possible to establish whether the County filled positions in accordance with the approved staff establishment. This may lead to inefficiencies in workforce planning, budget overruns, and service delivery.

C. Employee Data Management

3.29. Review of employee's data management involved assessing the accuracy and completeness of both manually maintained records and data from the IPPD System. The following issues were established:

I. Integrity of Date of Birth Records in the Payroll Systems

- 3.30. Regulation 22(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 requires an accounting officer to be accountable to the County Assembly for maintaining effective systems of internal control and the measures taken to ensure that they are effective. Further, Circular Ref. No: PSC/ ADM/ 13(9) dated 19 November, 2020 from Public Service Commission to all authorized officers stipulates that the date of birth as per the Birth Certificate should be considered as a public officer's official date of birth.
- 3.31. Comparison of data maintained by the IPPD System and that for other government entity identified one hundred and ninety-nine (199) employees who had inconsistencies with date of birth.
- 3.32. Interview of ninety-six (96) employees and verification of their identification documents established that the data captured in the IPPD System for seventy-nine (79) employees were different from those in the employees' Birth Certificates as detailed in **Annexure 4**. This is contrary to the directive outlined in Circular Ref. No: PSC/ ADM/ 13(9). Further, one employee had his KRA PIN incorrectly captured.
- 3.33. The County Executive migrated the processing of payrolls from the IPPD System to HRIS-Ke in December 2024. This was done before the alignment was done. As a result, at the time of audit, the HRIS-Ke had similar date of birth to those in the IPPD System.
- 3.1 The inaccurate capturing of dates of birth increases the risk of employees retiring before or after the legal retirement age, leading to potential miscalculation of pension dues and other age-based entitlements.

II. Casual Employees Sharing Bank Account Numbers

- 3.34. A review of the casual workers' payroll for the 2023/2024 and 2022/2023 financial years revealed that twenty-eight (28) casual workers shared fourteen (14) bank accounts, while two (2) workers shared a single bank account. These workers received cumulative gross salaries of Kshs.1,984,437 and Kshs.181,526, respectively, as detailed in **Annexure 5**.

III. Failure to Reconcile and Update Employees Staff Register

- 3.35. Regulation 120 (3) of the Public Finance Management (County Governments) Regulations, 2015 states that at least once every month, the accounting officer shall certify the correctness of the payroll.
- 3.36. A Comparison of the County Executive IPPD staff register for June 2024 with the corresponding payroll data revealed that three hundred and eighteen (318) employees appeared in the staff register but were not captured in the payroll, as detailed in **Annexure 6**. These findings underscore the urgent need to update and reconcile the staff records to ensure accuracy and data integrity.

IV. Authenticity of Staff in the Payroll

- 3.37. The Office of the Auditor-General requested a physical verification of sampled staff via the letter OAG/SA/SADS/KDSP-PAYROLL/4/030 dated 10 February 2025, addressed to the County Secretary.
- 3.38. The letter requested that forty (40) employees present themselves for physical verification. However, five (5) did not present themselves. During the years under review, the five (5) staff were paid salary amounting to Kshs. 23,425,798, as detailed in **Annexure 7**.
- 3.39. The employees who did not present themselves for physical verification may not exist, raising the risk of irregular or fraudulent payments.

V. Failure of Chief Officers to Account for Resources under their Departments

- 3.40. Section 148(1) of Public Finance Management Act, 2012 requires a County Executive Committee member for finance to, except as otherwise provided by law, in writing designate accounting officers to be responsible for managing the finances of the county government entities as is specified in the designation. Further, Sub-Section (2) requires the person responsible for the administration of a county government entity to be the accounting officer responsible for managing the finances of that entity except as otherwise stated in other legislation.

- 3.41. The Letter of Engagement Ref: OAG/SAS/SADS/KDSP-PAYROLL/3/030 dated 31 January 2025, addressed to the County Secretary, requested all Chief Officers to submit countersigned departmental staff lists as of 30 June 2024. This list was to be compared with records of employees in the payroll systems maintained by the County Executive.
- 3.42. A comparison of the staff lists countersigned by various Chief Officers (COs) with registers from the IPPD system revealed that:
- i. Five hundred and eleven (511) employees were in the IPPD system but not on the lists from the Cos'. In the financial year 2023/2024, the five hundred and eleven (511) officers were paid a gross pay amounting Kshs.511,368,767 as detailed in **Annexure 8**.
 - ii. One hundred and fifty-one (151) staff were not in the IPPD or manual payrolls but were recognized as staff in the various departments in the chief officer's lists provided as detailed in **Annexure 9**.
- 3.43. The failure by the Chief Officers to account for employees casts doubt on the existence of the employees and the authenticity of the payroll records.

D. Payroll Processing and Payments

- 3.44. Assessment was carried out on controls in payroll processing and payments to determine whether employee salaries and deductions were accurately calculated, authorized, and compliant with the applicable laws. The following issues were established:
- I. Charging of Employee Costs to the Wrong Budget Vote**
- 3.45. Regulation 22(1)(b) of Public Finance Management (County Governments) Regulations, 2015 requires an Accounting Officer to maintain effective systems of internal control and have measures to ensure their effectiveness.
- 3.46. The Audit established that there were misalignments between departmental Vote Heads in the IPPD System and those in the Integrated Financial Management Information System (IFMIS) Ledger accounts. As a result, comparison of gross salary processed through the IPPD System, casual payroll, and manual payrolls to salary ledgers from the IFMIS established that

posting of salary in IFMIS was not done as per departmental Budget Vote Heads as detailed in **Annexure 10**.

- 3.47. The County Executive migrated the processing of payrolls from the IPPD System to HRIS-Ke in December 2024. This was done before the alignment was done. As a result, at the time of the audit, HRIS-Ke had similar Vote Heads to those in the IPPD System.
- 3.48. These misalignments led to inconsistencies between budget allocations and actual expenditures by departments, therefore increasing the risk of misuse of funds.

II. Payment of Arrears

- 3.49. Article 201 of the Constitution of Kenya, 2010, on principles of public finance requires accountability in financial matters, responsible financial management, and the use of public money in a prudent and responsible way.
- 3.50. Section 149(1) of the Public Finance Management Act, 2012 imposes on an accounting officer of a county government entity the responsibility of ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized, and effective, efficient, economical and transparent. Further, Regulation 120(3) of the Public Finance Management (County Governments) Regulations, 2015 requires the accounting officer to certify the correctness of the payroll at least once every month.
- 3.51. During the three years (3) under review, the County Executive paid salary and allowances as arrears totalling Kshs.202,984,688.
- 3.52. Further examination of records established that two (2) officers from the office of the Governor received health workers' extraneous allowance arrears amounting to Kshs.500,410 in the 2022/2023 financial year. The officers were neither health workers nor were they officers deployed in any of the health facilities. **Annexure 11**.

III. Variance Between Net Pay and Amount Remitted to the Bank

- 3.53. Section 149(1) of the Public Finance Management Act imposes on an accounting officer of a county Government entity the responsibility of ensuring

that the resources of the entity for which the officer is designated are used in a way that is (a) lawful and authorized, and (b) effective, efficient, economical and transparent. Section 149(2) provides that in carrying out this responsibility, the accounting officer shall ensure that all expenditure made by the entity complies with subsection (1).

- 3.54. Analysis of the payroll data and bank remittances for the three (3) financial years revealed discrepancies between the net pay as recorded in the manual payroll and the amounts remitted to their respective bank accounts of Kshs.16,058,507 as demonstrated in **Table 5**.

Table 5: Variance between payroll net pay and bank remittances

Payroll	Financial Year	No of Employees	Net Pay	Bank Remittance Amount (Kshs.)	Variance (Kshs.)
Manual	2022-2023	11	15,297,249	17,416,192	2,118,943
	2023-2024	9	5,071,144	7,238,832	2,167,688
Casual	2021-2022	35	8,451,642	11,496,303	3,044,661
	2023-2024	120	11,505,325	20,232,540	8,727,215
Total					16,058,507

*Source: Bank Statements and Manual payrolls

IV. Unsupported Expenditure of Casual Wages

- 3.55. Regulation 104 (1) of the Public Finance Management (County Governments) Regulations, 2015 states that all receipts and payment vouchers of public moneys shall be properly supported by pre-numbered receipts and payment vouchers and shall be supported by the appropriate authority and documentation.
- 3.56. A review of casual payment records revealed that basic wage payments amounting to Kshs.31,728,843, were not fully supported by corresponding monthly casual payrolls and payment vouchers, as demonstrated in **Table 6**. This lack of supporting documentation raises concerns over the authenticity and accountability of the payments made.

Table 6: Unsupported Expenditure of Casuals Payments

Financial Year	Payment Voucher Amounts (Kshs.)	Salary Ledger (IFMIS) Amounts (Kshs.)	Payroll Amounts (Kshs.)
2021/2022	8,451,642	11,496,303	2,191,000
2023/2024	8,532,680	20,232,540	12,362,238
Totals	16,984,322	31,728,843	14,553,238

*Source: Payment vouchers and salary ledgers

V. Irregularities in the Payment of Casual Wages

- 3.57. Regulation 120(3) of the Public Finance Management (County Governments) Regulations 2015 requires the accounting officer to certify the correctness of the payroll at least once every month.
- 3.58. An audit review of casual wage payments revealed significant irregularities in the documentation and authorization of payments. In August 2023, a casual worker without an identification number was irregularly paid twice for 62 days, totalling Kshs. 27,900. In a separate instance in November 2023, three officers in Eldama Ravine Town were paid gross wages of Kshs. 20,862 despite not recording any days worked. Moreover, further analysis showed that ten (10) casual workers in Baringo Central and eighteen (18) in Eldama Ravine Sub-County were paid a combined total of Kshs. 2,061,583 in basic wages without any supporting details on the number of days worked or the applicable daily rates.
- 3.59. These irregularities indicate weak controls in the documentation and approval of casual payments, increasing the risk of fraud and misappropriation.

VI. Irregular Issuance of Imprest for Payment of Casual Workers

- 3.60. Section 17(1) of the Employment Act requires an employer to pay the entire amount of the wages earned by or payable to an employee in respect of work done by the employee in pursuance of a contract of service directly. Further, Paragraph C.1(2) of PSC HR Policies and Procedures Manual for the Public Service, 2016 states: All officers will be paid salary on a monthly basis in Kenyan currency through their respective bank accounts.

- 3.61. Review of the casual payrolls revealed that the imprest totalling to Kshs. 633,431 was issued to an officer for the payment of casual workers on various dates, as detailed in **Annexure 12**.
- 3.62. Paying casual wages using imprest increases fraud risk, lacks accountability, and undermines transparency due to a weak audit trail and controls.

VII. Irregular Payment of Allowances

- 3.63. The SRC circular SRC/TS/29(81), dated 10 August 2023 on Remuneration and Benefits for Public Officers in the County Government for The Third Remuneration Review Cycle 2021-2022 - 2023-2025 (7), lists all the earnings county Government officers are entitled to.
- 3.64. The SRC circular on the Compendium of Remuneration and Benefits for Public Service, dated December 2022, lists remuneration and Benefits for Public Officers serving in the County Government, remuneration and Benefits for State officers and other Public Officers serving in the County Government, and remuneration and Benefits for the County Public Service Board.
- 3.65. Salaries and Remuneration Commission Circular Ref. No. SRC/TS/CGOVT/3/61 Vol. IV (49) dated 8 December 2017 under item no. 3 on allowances and other benefits for members of CPSB stipulates that transport (commuter) allowance is not payable to full-time members of the CPSB.
- 3.66. An analysis of payroll data and a comparison of salaries and allowances processed through the IPPD and Manual payroll systems, with respective rates stipulated in the SRC circulars, revealed the following anomalies:
- i. **Irregular payment of hardship Allowance** – In the financial year 2021/2022, six (6) employees stationed in Eldama Ravine, a designated non-hardship area, were irregularly paid hardship allowances totalling Kshs.40,311, as detailed in **Annexure 13**.
 - ii. **Irregular payment of leave allowance** – In the financial year 2023/2024, four hundred and eighty-four (484) employees in non-hardship areas received leave allowances two to three times within the same financial year, amounting to Kshs.2,240,000, as detailed in **Annexure 14**. Additionally, two thousand, eight hundred and seventy-

five (2,875) employees in hardship areas were paid leave allowances three times during the same period, totalling Kshs.26,933,867, as detailed in **Annexure 15**.

- iii. Irregular payment of special salary** – In the financial year 2023/2024, seventeen (17) employees who were entitled to a basic salary, rental house allowance, and commuter allowance, were irregularly paid special salary totaling to Kshs.2,724,280 as detailed in **Annexure 16**.
- iv. Irregular Payment of both extraneous and health workers' extraneous allowance** – In the 2023/2024 financial year, two (2) officers were paid both extraneous allowances totaling to Kshs.159,500 and health workers' extraneous allowance totaling to Kshs.220,000 as detailed in **Annexure 17**.
- v. Irregular payment of Emergency Call Allowance** – During the years under review, a Director of Medical and Public Health Services was irregularly paid an emergency call allowance of Kshs.80,000 per month, resulting in an irregular payment totaling to Kshs.2,880,000. emergency call allowance is only payable to medical doctors.
- vi. Overpayment to Members of County Public Service Board** - Analysis of the 2023/2024 financial year IPPD payroll revealed that six (6) County Public Service Board members were overpaid gross pay by Kshs.1,825,552 as shown in **Annexure 18**.
- vii. Irregular payment of Consolidated Gross Allowance to County Public Service Board Members** – Analysis of 2023/2024 manual payrolls revealed that, two (2) County Public Service Board (CPSB) members were entitled to a gross monthly salary of Kshs.301,204, comprising a basic salary of Kshs.152,683, house allowance of Kshs.50,000, commuter allowance of Kshs.20,000, hardship allowance of Kshs.45,000, telephone allowance of Kshs.4,000, and a salary market adjustment of Kshs.29,521. However, the members were instead paid a consolidated gross allowance of Kshs.243,967, in addition to commuter Kshs.20,000, hardship Kshs.45,000, and telephone Kshs.4,000

allowances, totaling to Kshs.312,967. This resulted in an overpayment of Kshs.181,156. See **Annexure 19**.

viii. Irregular Payment of Hardship Allowance to a Part-Time Member of CPSB – The audit revealed that a part-time CPSB member irregularly received hardship allowance totaling to Kshs.1,485,000 over three years under review, contrary to the Salaries and Revenue Commission Circular Ref. No. SRC/TS/CGOVT/3/61/ (52) dated 10 July 2013.

ix. Unsupported Expenditure on Sitting Allowances for Part-Time CPSB Member – An analysis of the County Public Service Board payroll for the 2022/2023 financial year revealed that a part-time board member was paid sitting allowances totaling to Kshs.960,000. However, only Kshs.180,000 of this amount was supported by signed board minutes, leaving an unsupported balance of Kshs.780,000. This raises concerns regarding the authenticity and accountability of the payments made as detailed in **Annexure 20**.

E. Compliance with Laws and Regulations

3.67. An assessment of the County Executive's adherence to laws on statutory deductions and labor laws was conducted, and the following issues were established:

I. Non-Deduction of Statutory Dues – NHIF & NSSF

3.68. Section 15(1) of the National Health Insurance Fund Act, 1998 (now repealed) required Kenyans over the age of 18 with employment income to contribute to the fund. Section 15(1A) (b) of the Act makes each county Executive liable as a contributor to the fund in respect of all public officers, state officers, and employees working in the county Executive and county Executive entities.

3.69. Section 20(1) of the National Social Security Fund Act requires employers to make payments deducted from employees' earnings together with employer amounts to NSSF.

3.70. The special audit established NHIF statutory deductions for sixty-seven (67) and NSSF statutory deductions for sixty-three (63) employees in the Casual

payrolls for the three (3) financial years were not applied. The employees received a total gross pay of Kshs.15,442,403 and Kshs.5,348,461, respectively, as detailed in **Annexures 21 and 22**.

II. Late Remittance of Statutory Deductions

- 3.71. Rule 10(1) of Income Tax (P.A.Y.E) Rules. 1973 requires that before the tenth day following the end of every month or before any other day which may be notified to him by the Commissioner, an employer shall pay all amounts of tax which the employer has deducted during such month.
- 3.72. Section 15(4) of the National Health Insurance Fund (NHIF) Act, 1998 (now repealed) required contributions to NHIF to be made by the ninth day of the month following that of deduction.
- 3.73. Section 20(1A), of the National Social Security Fund Act requires an employer to pay the contribution under subsection (1) on the ninth day of each month or on such later date as the Board may, in consultation with the Cabinet Secretary, prescribe.
- 3.74. Comparison of statutory deductions for employees in the IPPD payroll system with Bank Statements established instances where NHIF, NSSF, and PAYE deductions from employees were not remitted on time to the relevant authorities as detailed in **Annexure 23**.
- 3.75. Non-remittance and delayed remittance of NHIF, NSSF, and PAYE contributions may attract penalties and interest as stipulated in the respective laws, increasing the county's financial burden

III. Casuals Engaged Beyond Stipulated Period

- 3.76. Section 37(1) of the Employment Act, 2007 provides that if a casual employee works continuously for a period equivalent to one month or performs tasks that extend beyond three months, their employment shall be deemed to be on a monthly wage contract basis.
- 3.77. The Special audit established that one hundred and thirty-eight (138) casual workers were engaged for more than three (3) consecutive months during the years under review as detailed in **Annexure 24**.

- 3.78. The engagement of casuals beyond the stipulated period exposes the County Government to litigation proceedings and associated costs.

IV. Engagement of Officers Beyond the Mandatory Retirement Age

- 3.79. Section 80 of the County Governments Act, 2012 provides that the mandatory retirement age for a county public officer generally or for any category of public officers, shall be prescribed by policy of the national government. The policy of the national government on retirement age is prescribed in Regulation 70 (1) of the Public Service Commission Regulations, 2020 under which the mandatory retirement age in the public service is sixty (60) years and sixty-five (65) for persons with disability.
- 3.80. The audit identified several anomalies in the engagement of officers beyond the mandatory retirement age as illustrated below;
- i. One (1) Officer attained retirement age on 23 November 2021 as per his recorded date of birth, 23 November 1961. Although the salary was stopped in November 2021, the audit revealed that the officer was reinstated back in the payroll in February 2022.
 - ii. There were two (2) employees who in 2022/2023 were engaged past their date of retirement as shown in **Annexure 25**. During that period, the officer received a total gross salary of Kshs.1,302,830.
- 3.81. The retention of employees beyond the sixty (60) years retirement age contravenes the public service regulations and undermines succession planning.

V. Non-Compliance with One-Third Basic Salary Rule

- 3.82. Section 19 (3) of the Employment Act, 2007 requires the total amount of all deductions that may be made by an employer from the wages of his employee at any one time not to exceed two-thirds of such wages.
- 3.83. An analysis of the staff payroll as at June 2024 established that one hundred and forty-six (146) employees were paid net salaries that were less than one-third of their basic salaries, contrary to Section 19(3) of the Employment Act, 2007, as detailed in **Annexure 26**.

- 3.84. Employees earning less than one-third of their basic salary may be unable to meet personal financial obligations, adversely affecting their productivity, decision-making, and ability to effectively safeguard county interests.

VI. Non-Compliance with Requirement on Ethnic Diversity

- 3.85. Section 7(1) of the National Cohesion and Integration Act, 2008, states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff. Section 7(2) states that no public establishment shall have more than one-third of its staff from the same ethnic community.
- 3.86. Section 65(1)(e) of the County Governments Act, 2012 requires the County Public Service Board to consider, in selecting candidates for appointment, the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.
- 3.87. Analysis of employees in the IPPD system as at 30 June 2024 established that 84% of the staff were from one dominant ethnic community contrary to the requirements of Section 7(2) of the National Cohesion and Integration Act, 2008. Further, out of the two hundred and thirty (230) staff recruited in the three (3) years under review, one hundred and ninety-one (191) representing 87% were from the dominant community.
- 3.88. The non-compliance with ethnic diversity is a violation of legal requirements and may lead to legal suits.

F. Migration from Integrated Personnel and Payroll Database (IPPD) to Human Resource Information System-Kenya (HRIS-KE).

- 3.89. The migration of salary processing from the IPPD system to HRIS-Ke was reviewed to establish the completeness, accuracy, and integrity of the data transferred:

I. Introduction of Employees in HRIS-Ke

- 3.90. Section 149(2)(a) of the Public Finance Management Act requires the accounting officer of a county Government to ensure that all expenditure made

by the entity complies with requirements on lawful, authorized, and transparent use of resources of the entity.

- 3.91. Twenty (20) employees were in the December HRIS-Ke payroll but not in the November 2024 IPPD staff list, as shown in **Annexure 27**. The employees were paid a gross pay amounting to Kshs.1,781,956.

II. Overpayment of Allowances in HRIS-Ke

- 3.92. Section 149(2)(a) of the Public Finance Management Act, 2012 requires the accounting officer of a county Government to ensure that all expenditure made by the entity complies with requirements on lawful, authorized, and transparent use of resources of the entity.
- 3.93. The County Executive adopted the Human Resource Information System (HRIS-Ke) with effect from December 2024. Comparison between November 2024 IPPD data and December 2024 HRIS-Ke data established instances of overpayment of allowances as shown in **Table 7** and detailed in **Annexure 28**.

Table 7: Overpayment of Allowances

Allowance	Total Amount Overpaid	
	Number of Employees	Amount Paid (Kshs.)
Basic Pay	586	13,339,824
Hardship	746	7,577,563
Commuter	316	1,219,328
Health Risk	765	3,294,621
Non-practicing	52	2,004,000
Disability Guide	1	20,000
Health workers 'extraneous	972	27,089,355
Emergency call	193	6,204,000
Nursing Service	478	9,555,484
Health Service	454	9,080,000
Total		79,384,175

*Source: HRIS-Ke December Payroll

III. Irregular Deduction of PAYE

- 3.94. Regulation 22(1)(b) of the Public Finance Management (County Government) Regulations requires an accounting officer is to be accountable to the County Assembly for maintaining effective systems of internal control and measures taken to ensure that they are effective.

3.95. The special audit revealed discrepancies in PAYE deductions affecting a total of 2,066 employees. Of these, one thousand, eight hundred and forty-two (1,842) employees were over-deducted by Kshs.4,808,811, while two hundred and twenty-four (224) employees were under-deducted by Kshs.912,470, as detailed in **Annexure 29**.

4. CONCLUSION

- 4.1. The Special Audit of payrolls for Baringo County Executive uncovered several audit issues in payroll and human resource management, which may negatively affect its financial sustainability, compliance, and operational efficiency. In view of the findings, the Special Audit concludes as follows:
- 4.2. The non-compliance with requirements on limiting the Employee Cost within thirty-five (35%) of Revenue indicates weaknesses in the internal budgeting process and inadequate oversight role by the County Assembly. Therefore, the County's financial resources are strained, limiting the funds available for critical development projects and essential service delivery.
- 4.3. The Vote Heads in the IPPD System were not aligned with those in the approved budgets and those configured in the IFMIS Ledgers. The misalignment hinders effective management of departmental budgets and control, resulting in inaccurate financial reporting. Further, it undermines the obligations of the Accounting Officers to ensure lawful, efficient, and accountable use of public resources. In addition, it increases the risk of unauthorized or irregular salary payments.
- 4.4. The departments in the County Executive did not have approved annual human resource recruitment plans. The absence of annual recruitment plans demonstrates ineffective workforce planning and deviation from established staffing structures. This practice can result in either overstaffing or hiring staff for roles that do not align with organizational priorities, which has an impact on the budget.
- 4.5. The Special Audit identified weaknesses in the recruitment process, including recruiting more than the approved positions, recruitment of positions not in the staff establishment, lack of ident approvals, and recruiting more than the advertised positions. These weaknesses undermine transparency, fairness, and compliance with established recruitment procedures. It may result in unqualified or ineligible individuals being employed, as well as a strain on the institution's financial resources.

- 4.6. The failure by the County Executive to update the IPPD system with approved designations in the approved staff establishment undermines budgetary control and increases the risk of unauthorized or irregular salary payments. This weakness compromises the integrity of payroll processing, weakens accountability, and may result in discrepancies between approved staffing structures and actual payroll expenditures.
- 4.7. The audit identified that the data maintained by the payroll system used by the County Executive had integrity issues. This was evidenced by inaccurate employees dates of birth, the use of manual payrolls, and payment of irregular and unsupported allowances and casual wages. This indicates weak payroll controls, including lack of data validation controls.
- 4.8. The authenticity of some of the employees could not be established. This was evidenced by the failure of the Chief Officers to account for employees in their departments, and the failure by employees to appear for physical verification. These cast doubt on the authenticity of payroll records and raise the risk of irregular or fraudulent payments, including paying salaries to staff who do not offer services to the County Executive.
- 4.9. The County Executive did not comply with tax and labour laws as evidenced by delayed statutory remittances and non-compliance with the requirement on ethnic diversity and with the one-third basic salary rule. These increases the risk of penalties, litigation, and reputational damage, thereby undermining stakeholders' confidence.
- 4.10. The migration from the IPPD System to the HRIS-Ke was inadequately managed, resulting in overpayments, underpayments, and irregular salary and allowance disbursements. This indicates weaknesses in data validation, lack of system configuration to enforce salary structures, and insufficient post-migration reconciliation controls, thereby exposing the County Executive to financial loss and reputational risk.
- 4.11. The identified audit issues had persisted over time, suggesting a failure of risk identification mechanisms and an underperforming internal audit function that may not have identified and prevented the control breaches in a timely manner.

5. RECOMMENDATIONS

- 5.1. In view of the findings and conclusion of the Special Audit, the following is recommended for implementation by the Baringo County Executive.
- 5.2. To ensure compliance with the fiscal responsibility principle on capping expenditure on wages to thirty-five (35) percent of the County Executive's total revenue, the County Assembly should establish mechanisms to ensure compliance with the PFM Act in the execution of its oversight responsibilities.
- 5.3. For effective management of departmental budgets and to enhance accuracy in financial reporting the Chief Officer for Public Finance together with the management of the State Department for Public Service and Human Capital Development should ensure that the Human Resource Information System – Kenya (HRIS-Ke) is at all time configured with the approved budget vote structures.
- 5.4. For effective management of departmental budgets and enhance accuracy in reporting of personal emolument expenditure per department thus promoting accountability by the Chief Officers, the Chief Officer for Public Finance together with the management of the State Department for Public Service and Human Capital Development (the custodian of the Human Resource Information System-Kenya) should ensure that the Human Resource Information System – Kenya (HRIS-Ke) is at all time configured with the approved budget vote structures. Further, staff costs should be charged to the votes under which their budgets are made.
- 5.5. To enhance transparency, fairness, and accountability in the recruitment process, the County Executive should develop and implement annual recruitment plans aligned with staffing needs and budgetary provisions. Additionally, recruitment processes should be strengthened to ensure transparency, including public advertisement of vacancies, consideration of only formally submitted applications, and securing budget approvals before initiating any recruitment activities.
- 5.6. To ensure the integrity of data maintained in the payroll systems, the management should ensure that the validation controls are implemented in the

HRIS-Ke. Further, the HRIS-Ke should be integrated with Key government systems such as the National Identity, National Social Security Fund (NSSF), and Social Health Authority (SHA). Additionally, the use of manual Excel-based payrolls should be discontinued in favor of HRIS-Ke.

- 5.7. To ensure no payment is made to non-existent employees, salary payments to all staff who failed to present themselves for physical verification should be suspended.
- 5.8. To enforce compliance with set labor laws and statutory deductions, the management of the County Executive should implement monitoring and reporting mechanisms to promptly detect and address compliance issues, alongside staff training on compliance obligations.
- 5.9. Management should conduct a comprehensive post-migration payroll reconciliation to identify and correct overpayments, and underpayments resulting from the system transition. Further, HRIS-Ke should be configured to enforce approved salary structures and allowance.

6. APPENDICES

Appendix 1: List of Staff Interviewed

No.	Designation	Department
1	CEC Devolution	Devolution, Public Service and Administration
2	Chief Officer Finance	Finance and Economic Planning
3	Chief officer	PSM, ICT & E Government
4	Budget Officer	Finance and Economic Planning
5	Director HR	Devolution, Public Service and Administration
6	Payroll Manager	Devolution, Public Service and Administration
7	Chairman - County Public Service Board	County Public Service Board

Appendix 2: List of Annexures

The **Annexures** referenced in the report and which are listed below will be provided in soft copies.


No.	Annexure	Title
1	Annexure 1	Budget Votes in payroll systems not aligned with those in the Approved Budget.
2	Annexure 2	Recruitment for the financial year 2021/2022 to 2023/2024
3	Annexure 3a	Designations in the Approved Staff Establishment
4	Annexure 3b	Designations in the payroll system not aligned with the Approved staff Establishment
5	Annexure 4	Integrity of Date of Birth Dates in the Payroll Systems
6	Annexure 5	Casual Employees Sharing Bank Accounts
7	Annexure 6	Failure to Reconcile and Update the Employee Staff List
8	Annexure 7	Authenticity of staff in Payroll
9	Annexure 8	Staff in IPPD Payroll are not in the chief officers' staff list as of June 2024
10	Annexure 9	Officers in the chief officer's staff list and not in the IPPD and Manual Payrolls
11	Annexure 10	Charging of Employee Cost to the wrong Budget Vote
12	Annexure 11	Irregular payment of health workers' extraneous allowance, Arrears
13	Annexure 12	Irregular Issuance of Imprest for the payment of Casual workers
14	Annexure 13	Irregular payment of Hardship Allowance
15	Annexure 14	Leave allowance paid more than once in a non-hardship area (Eldama Ravine)
16	Annexure 15	Leave allowance paid more than twice in hardship area
17	Annexure 16	Irregular Payment of Special Salary
18	Annexure 17	Irregular pay of both extraneous and health workers' extraneous allowance.
19	Annexure 18	County Public Service Board Officials Earning Higher than the Recommended rate
20	Annexure 19	Irregular Payment of Consolidated Gross Allowance to CPSB Members 2023/2024
21	Annexure 20	Unsupported Expenditure on Sitting Allowances of Part-Time CPSB Member


No.	Annexure	Title
22	Annexure 21	Non-deduction of Statutory Dues – NHIF
23	Annexure 22	Non-deduction of Statutory Dues – NSSF
24	Annexure 23	Late Remittance Statutory Deductions
25	Annexure 24	Casuals Engaged for More than Three Months
26	Annexure 25	Engagement of Officers Beyond the Mandatory Retirement Age
27	Annexure 26	Non-Compliance with One-Third Basic Salary Rule
28	Annexure 27	Introduction of Employees in HRIS-Ke
29	Annexure 28	Overpayment of Allowances in HRIS-Ke
30	Annexure 29	Variance in PAYE deductions in HRIS-Ke


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