

REPUBLIC OF KENYA

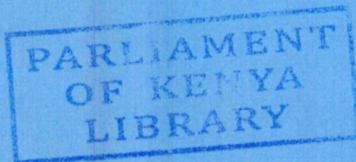
OAG



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

**COUNTY REVENUE FUND - COUNTY
GOVERNMENT OF WEST POKOT**

**FOR THE YEAR ENDED
30 JUNE, 2022**

PAPERS LAID	
DATE	21/8/23
TABLED BY	Dep. h of Majority
COMMITTEE	-
CLERK AT THE TABLE	M. Adjuwodon



COUNTY REVENUE FUND
COUNTY GOVERNMENT OF WEST POKOT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2022.





County Government of West Pokot - County Revenue Fund
Annual Report and Financial Statements for the Financial Year ended 30th June,2022.

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1. Key Entity Information and Management

a) Background information

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

b) Key Management

The County Revenue Funds day-to-day management is under the following key organs:

- CECM Finance and Economic planning
- C.O Finance
- Director Accounting Services/Finance

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Paul Woyakapel
2.	Accounting Officer in charge of Finance	Priscillah Chebet Mungo
3.	Director Accounting Services/Finance	CPA Haron Muruny

d) Fiduciary Oversight Arrangements

The following are fiduciary oversight arrangements applicable to the County government.

i. West Pokot County Assembly

Article 185(3) provides that a county assembly, while respecting the principle of the separation of powers, may exercise oversight over the County executive committee and any other County executive organs. The oversight role of the County assembly is exercised directly by all members of the County assembly and through County assembly committees. The following are the committees responsible for oversight in the County Assembly:

- Public Accounts and Investment Committee
- Sectorial Committees
- Finance and Planning Committee

- Implementation Committee

ii. **Controller of Budget**

Article 228(4) of the Constitution of Kenya provides that the Controller of Budget shall oversee the implementation of the budgets of the national and County governments by authorizing withdrawal from public funds. The Controller of Budget is also mandated to inquire into any matter which may be brought to his/her attention or which he/she considers necessary in the process of budget implementation.

iii. **The Senate**

The Senate by virtue of its constitutional mandate has secondary oversight responsibility over County governments. The County Public Accounts and Investment Committee of the Senate has been directly involved in oversight over County governments.

iv. **National Government agencies - Conditional Allocations**

The national government allocates conditional funds to the County and with it an oversight role on the utilization of the funds. The following are some of the conditional allocations that are audited by external parties;

- Road Maintenance Fuel Levy Fund (KRB)
- DANIDA Support for Universal Healthcare (audited by Ernst & Young)
- Swedish Government Grant to Support Agriculture Sector (ASDSP)
- Kenya Urban Support Program (KUSP – UDG&UIG)
- Kenya Smart Agriculture Program (KSMART)
- World Bank grant for Transforming Healthcare Systems for Universal Healthcare (THS/UCP)
- EU grant for Instruments for Devolution Advice and Support (EUIDEAS)

v. **Audit Committee**

The West Pokot County Audit Committee was constituted and inducted on 1st July 2018 as per the provisions of the Public Finance and Management Act, 2012. It is mandated to review audit reports and advise the County government on institutional risk management.