

REPUBLIC OF KENYA



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THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – THIRD SESSION

THE PUBLIC ACCOUNTS COMMITTEE

REPORT ON PROCUREMENT OF EXTERNAL AUDIT SERVICES FOR THE OFFICE
OF THE AUDITOR-GENERAL FOR THE FINANCIAL YEARS 2022/2023, 2023/2024
AND 2024/2025

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	14 AUG 2024
	DAY: WED
TABLED BY:	HON TINSI MWAJE (VICE-CHAIRPERSON)
CLERK AT THE TABLE:	ESTHER NGINYO

NATIONAL ASSEMBLY
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14 AUG 2024
SPEAKER'S OFFICE
P. O. Box 41842, NAIROBI.

Directorate of Audit, Appropriations & General Purpose Committees
Parliament Buildings
NAIROBI

August 2024

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CHAIRPERSON'S FOREWORD

The Public Accounts Committee derives its mandate from Standing Order 205 (2) of the National Assembly, which provides that "*the Public Accounts Committee (PAC) shall be responsible for the examination of the accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit*". The primary mandate of PAC is therefore to oversight the expenditure of public funds by ministries/departments/agencies, to ensure value for money and adherence to government financial regulations and procedures. The Office of the Auditor-General (OAG) is one such agency.

Pursuant to the provisions of Article 226(4) of the Constitution, the National Assembly is required to appoint a professionally qualified accountant to audit the Office of the Auditor-General.

In fulfillment of the requirement of the above provision, the Committee received a recommendation of award of tender of the said services from the Office of the Clerk of the National Assembly. The Committee observed the progress made on the procurement of external audit services. The Committee further observed that an offer had been made to M/s PKF Kenya Limited Liability Partnership (LLP) subject to approval by the National Assembly pursuant to Article 226 (4) of the Constitution.

It is against this backdrop that the Committee having satisfied itself that due process was followed, resolved to recommend to the National Assembly the approval of the award of hire of external audit services for the Office of the Auditor-General with respect to the financial statements for the period 2022/2023, 2023/2024 and 2024/2025 and the Mortgage and Car Loan Scheme Fund from the financial year 2022/2023 to 2023/2024 to M/s PFK Kenya Limited Liability Partnership (LLP) pursuant to the provisions of Article 226(4) of the Constitution.

On behalf of the Public Accounts Committee (PAC), and pursuant to provisions of the Standing Orders, it is my pleasant privilege and honour to commit this Report of the Committee to this August House for adoption.

Hon. Nicholas Tindi S. Mwale, MP

1.0 PREFACE

1.1 Establishment and Mandate of the Committee

1. The Public Accounts Committee is established under the National Assembly Standing Order (S.O.) 205 and is mandated to examine accounts showing appropriations of sums voted by the House to meet public expenditure and of such other accounts laid before the House as the Committee may think fit.

1.2 Committee Membership

2. As at time of adoption of this report, the Committee comprises the following thirteen (13) Members;
 - i. The Hon. Nicholas Tindi S. Mwale, MP – **Vice Chairperson**
 - ii. The Hon. Eckomas Mwangi Mutuse, OGW, MP
 - iii. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
 - iv. The Hon. Samuel Kinuthia Gachobe, MP
 - v. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
 - vi. The Hon. Amina Udgoon Siyad, MP
 - vii. The Hon. David Kiplagat, MP
 - viii. The Hon. (Dr.) Edwin Mugo Gichuki, MP
 - ix. The Hon. Gabriel Gathuka Kagombe, MP
 - x. The Hon. Mohamed Aden Adow, MP
 - xi. The Hon. Nabwera Daraja Nabii, MP
 - xii. The Hon. Victor Kipng'etich Koech, MP
 - xiii. The Hon. Yakub Adow Kuno, MP

1.3 Committee Secretariat

3. The secretariat facilitating the Committee comprises the following technical staff;
 - i. Mr. Victor Weke - Senior Clerk Assistant/Lead Clerk
 - ii. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
 - iii. Mr. Mohamed Jelle Abdi - Clerk Assistant III
 - iv. Mr. Jacknorine Bulemi - Clerk Assistant III
 - v. Mr. Cyrille Mutali - Fiscal Analyst III
 - vi. Mr. Henry Gichana - Research Officer III
 - vii. Mr. Lenny Muchangi - Legal Counsel II
 - viii. Mr. Mark Mbuthia - Audio Recording Officer
 - ix. Ms. Yvonne Kendi - Hansard Officer III
 - x. Mr. Hillary Mageka - Media Relation Assistant
 - xi. Ms. Lilian Aluga - Public Communication Officer III
 - xii. Mr. Josphat Bundotich - Principal Sergeant-at-Arms I

2.0 INTRODUCTION

4. Article 226(4) of the Constitution provides that, the accounts of the Office of the Auditor-General shall be audited and reported on by a professionally qualified accountant appointed by the National Assembly.
5. In fulfilment of the requirement of the above provision, the National Assembly tendered through Request for Proposal for Provision of External Audit Services for the Office of the Auditor General. The open tender was advertised on 7th June 2024 in the Daily Nation, the Standard, and also in the relevant websites i.e www.parliament.go.ke and the Public Procurement Information Portal www.tenders.go.ke
6. The Tender submission and opening date was on 18th June 2024 at 11.00 am. The Tender document required bidders to submit separate technical and financial bids.
7. A Tender Opening Committee was appointed by the Accounting Officer on 13th June 2024 pursuant to section 78 of the Public Procurement and Asset Disposal Act, 2015 to oversee the tender opening process.
8. The following two (2) firms responded by submitting their bids:-

BIDDER NO.	BIDDER'S NAME
1	PKF Kenya LLP
2	Nelson and Francis LLP

9. An Ad Hoc Evaluation Committee was appointed by the Accounting Officer on 13th June 2024 pursuant to Section 46 of the Public Procurement and Asset Disposal Act, 2015 to evaluate the bids submitted by the two (2) firms.
10. The Evaluation Committee concluded the evaluation exercise on 3rd July 2024 and submitted the Evaluation Report to the Head of the Procurement Function as per the provisions of the Public Procurement and Asset Disposal Act, 2015.

3.0 THE TENDERING PROCESS

3.1 Advertising

11. The tender was advertised on 7th June 2024 through an open tender in the Daily Nation, the Standard, The Star and People Newspapers (extracts attached appendix I) and also in the relevant websites i.e. www.parliament.go.ke and National Treasury IFMIS Portal.
12. The advertisement provided the responsibilities of the successful firm as follows:
 - (a) Conducting independent audit of the Organization's activities/operations in line with International Standards on Auditing and International Financial Reporting Standards and guidelines by Public Sector Accounting Standards Board;
 - (b) Expressing an opinion on whether the financial statements are prepared, in all material respects, in accordance with the applicable financial reporting standards and frameworks, whether the Organization has maintained proper books of accounts, and whether the accompanying financial statements give a true and fair view of the financial position of the office of the Auditor General;
 - (c) Reviewing and evaluating the Organization's internal control and risk management

- system and advising Management and the Board on adequacy/effectiveness of the system, and proposals for its improvement;
- (d) Reviewing adequacy of the Organization's Information Systems and related infrastructure;
 - (e) Providing any other value-addition services consistent with the audit of the Organization.

3.2 Pre-Bid Meeting

13. A pre-bid meeting with interested bidders was held on Thursday, 13th June, 2024 to elaborate on the requirements of the tender. Two (2) bidders submitted their tender documents within the bid submission deadline and were opened by the Tender Opening Committee.

3.3 Bid Response

14. The two (2) proposals were subjected to an evaluation process as per the criteria outlined in the Request for Proposal Tender Document issued to the bidders. The Evaluation Report is attached as appendix III.
15. The following are the key highlights of the Evaluation Report:-

- a) The Evaluation Committee resolved to undertake the evaluation process in the following four (4) stages;
 - (i) Preliminary/Mandatory Evaluation
 - (ii) Technical Evaluation
 - (iii) Financial Evaluation
 - (iv) Determination of the highest combined score.

- b) Nelson and Francis LLP was disqualified at the preliminary /mandatory evaluation stage for the following specified reasons;

Bidder No.	Bidder's Name	Reasons for disqualification
B2	Nelson and Francis LLP	(i) The tax compliance certificate was invalid upon verification in the TCC Checker online. The status of the certificate indicated withdrawn. (ii) The certificate of independent proposal determination submitted was not duly signed and stamped (iii) The self-declaration form that the person/tender is not debarred in the matter of Public Procurement and Asset Disposal Act 2015- SDI submitted was not duly signed and stamped (iv) The self-declaration form that the person/tender is not engaged in any corrupt or fraudulent practices SD2 submitted was not duly signed and stamped

Bidder No.	Bidder's Name	Reasons for disqualification
		(v) The declaration and commitment to the Code of Ethics form submitted was not duly signed and stamped

- c) PKF Kenya LLP met all the preliminary/mandatory and therefore proceeded to the technical (2nd) stage of the evaluation which involved allocating technical scores.

Bidder No.	Bidder's Name	Reasons for qualification
B1	PKF Kenya LLP	Met all preliminary/mandatory requirements

- d) The following firm was responsive to the technical requirements of the RFP tender Document having scored above the set pass mark of 75%;

Bidder No.	Bidder's Name	Total score	Total score/4 evaluators = Average score
B1	PKF Kenya	320	80

- e) The RFP tender Document provided that only bids that scored above the set pass mark of 75% would have their financial bids opened hence the bids for the one (1) responsive firm was opened on 1st July 2024 in the presence of the bidder's representative as follows;

Bidder No.	Bidder's Name	Technical Score	Breakdown costs (Kshs.)			Financial Proposal Amount Inclusive taxes (Kshs.)
			Audit services for the Financial Years 2022/2023, 2023/2024 and 2024/2025	Mortgage and car loan scheme for the F/Y 2022/2023, 2023/2024 and 2024/2025	Taxes (Kshs.)	
B5	PKF Kenya	80	22,606,341.00	2,958,894.00	3,526,239	25,565,235.00

- f) The RFP tender Document provided the formulae for computing the weighted combined technical and financial score with a view to determining the highest-ranked score.
- g) Upon application of the specified formulae as per the criteria, the results of the weighted combined score for the firm is as follows;

Bidder No.	Bidder's Name	Technical Score (a)	Weighted Technical Score (b)= (a weighted to 80%)	Financial Proposal Amount (Kshs.) (c)	Weighted financial score (d)=c weighted to 20%)	Total Weighted Score E =b +c
B1	M/s PKF Kenya	80	80/100x 80 =64	25,565,235	25,565,235/25,565,235x 20=20	64+20=84

- h) The highest-ranked firm is **M/s PKF Kenya LLP** with a combined score of 84 points and a total consultancy fee of **Kshs.25,565,235;**
- i) The Evaluation Committee recommended the highest-ranked firm, **M/s PKF Kenya LLP** for consideration of the award in line with section 86-1(b) of the Public Procurement and Assets Disposal Act, 2015.
- j) Through Professional Opinion No. NA/2023-2024/112 dated 5th July 2024 the Accounting Officer considered and approved the award to **M/s PKF Kenya LLP** at a Total Consultancy fee/cost of **Kshs.25,565,235.00** for the provision of external audit services for the office of the Auditor General (OAG) with respect to the Financial Statements for the period 2022/2023, 2023/2024 and 2024/2025 and the mortgage and car loan scheme fund from the Financial Year 2022/2023, 2023/2024, and 2024/2025 as per the Terms of Reference.
- k) A notification of intention to enter into a contract was issued to **M/s PKF Kenya LLP** (appendix IV) and accepted on 5th July 2024 (appendix V). There was no appeal from the other bidder within the prescribed period.
- l) The award was been made to **M/s PKF Kenya LLP** at a Total Consultancy fee/cost of **Kshs.25,565,235.00** for the provision of external audit services for the office of the Auditor General (OAG) with respect to the Financial Statements for the period 2022/2023, 2023/2024 and 2024/2025 and the mortgage and car loan scheme fund from the Financial Year 2022/2023, 2023/2024, and 2024/2025 as per the Terms of Reference subject to approval by the National Assembly pursuant to Article 226 (4) of the Constitution.

4.0 COMMITTEE OBSERVATIONS


16. At its meeting held on Thursday, 8th August 2024, the Committee observed the progress made on the procurement of External Audit Services.
17. The Committee further observed that an offer had been made to **M/s PKF Kenya Limited Liability Partnership (LLP)** subject to approval by the National Assembly pursuant to Article 226 (4) of the Constitution.
18. Subsequently, the Committee resolved to recommend to the House for approval of the award.

5.0 COMMITTEE RECOMMENDATIONS

19. The Committee recommends to the National Assembly;
- (i) **THAT, pursuant to the provisions of Article 226(4) of the Constitution, approves the appointment of M/s PKF Kenya LLP for purposes of providing external audit services to the office of the Auditor General (OAG) with respect to –**
- (a) **the Accounts of the Office of the Auditor General for the financial years 2022/2023, 2023/2024 and 2024/2025; and**
- (b) **the financial statements for the Mortgage and Car Loan Scheme for the financial years 2022/2023, 2023/2024 and 2024/2025.**

Sign. *N. T. Mwale* Date: 13 August 2024

Hon. Nicholas Tindi S. Mwale, MP
Vice-Chairperson
Public Accounts Committee

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 AUG 2024	
DAY: WED	
TABLED BY:	HON TINDI MWALE (VICE CHAIRPERSON)
CLERK AT THE DESK:	ESTHER NGINYO

APPENDICES

Appendix I -Extracts of Newspaper Advertisements/Tender Notice No.
NA/RFP/004/2022-2023.

Appendix II - Professional Opinion from the Head of Procurement

Appendix III -Evaluation Report

Appendix IV - Notification of Award of Tender

Appendix V - Acknowledgement and Acceptance of the Offer

Appendix VI - Minutes of Committee Sitting

Appendix VII - Adoption List

APPROVED

National News

Legislation Bill also introduces a new eco levy on several products deemed harmful to the environment, including diapers,

Workers, churches and businesses speak up against proposed taxes

Businesses have warned of a tough operating environment that might force some of them to shut down or lay off employees

BY DOMINIC OMONDI

The country might be staring at a major economic crisis and job losses after various businesses threatened to exit the Kenyan market over some contentious proposals contained in the Finance Bill, 2024.

Already, the civil society groups including NGOs, churches, and businesses have made their submissions before the Finance and National Planning Committee opposing the various amendments in the revenue-raising Bill for the fiscal year 2024/25.

Some of the contentious proposals include the introduction of the 2.5 per cent motor vehicle tax, 15 per cent value-added tax (VAT) on bread and bank services, and increase of excise duty on financial transactions from 15 to 20 per cent.

The Bill also introduces a new tax known as an eco levy on several products deemed harmful to the environment, including diapers, batteries, rubber tyres, television sets and smartphones.

Businesses through their representatives have particularly been vocal, warning of a tough operating

environment that might force some of them to shut down or lay off employees should the Finance Bill be passed by the National Assembly in its current form.

The Kenya Bankers Association (KBA) said introduction of VAT on banking services and the increase of excise duty on financial transactions from 15 to 20 per cent is also likely to roll back the progress the country has made in financial inclusion if implemented.

KBA acting chief executive officer, Raymond Malonje, told the Finance Committee which is led



by Molo MP Kimani Kuria that the 16 per cent VAT will heavily impact the issuance of credit and debit cards, foreign exchange transactions, clearance of cheques, and other banking services.

"Whilst the imposition of VAT on these financial services is intended to enhance revenue collection, it will directly increase the cost of these services which

may limit the access and affordability to the ordinary Kenyan," Mr Malonje said.

"More specifically the introduction of VAT on forex transactions in Kenya directly increases the cost of doing business for companies involved in international trade. Businesses that import goods or services will bear higher costs rippled through the supply chain leading to higher prices for

individual consumers," he added.

Players in the aviation sector, through their lobbies the Association of Air Operators (KAAO) and the African Airlines Association, said Kenya will lose its regional aviation competitiveness to its neighbours if the Treasury proposal to impose 16 VAT on the importation of aircraft and spacecraft, direction-finding compasses, instruments, and ap-



REPUBLIC OF KENYA

THE NATIONAL ASSEMBLY
THIRTEENTH PARLIAMENT - THIRD SESSION (2024)

TENDER NOTICE

The National Assembly invites interested, eligible and competent firms to submit sealed bids for the following tenders:-

TENDER NUMBER	TENDER DESCRIPTION	ELIGIBILITY	CLOSING DATE
NA/RFP/017/2023-2024	Provision of External Audit services for the Office of the Auditor General	Open	Tuesday, 18 th June, 2024 at 11.00 am
NA/OT/023/2023-2024	Supply, Delivery, Installation and Commissioning of a Fleet Management system for the National Assembly	Open	Tuesday, 18 th June, 2024 at 11.00 am

Interested and eligible firms may download the tender document from the Parliament website: www.parliament.go.ke/tenders or from the Public Procurement Information portal, www.tenders.go.ke free of charge. Bidders who download the tender document must register their contact details with the National Assembly by email to procurementna@parliament.go.ke for the purposes of receiving any tender clarification and/or addendum.

Completed tender documents are to be enclosed in plain sealed envelopes, marked with the tender number and name and be deposited in the tender box at 13th Floor, Protection House, Nairobi or be addressed to the Clerk of the National Assembly, P. O Box 41842-00100 NAIROBI to be received on or before Tuesday, 18th June, 2024 at 11.00am East Africa Time (EAT).

Tenders will be opened immediately thereafter in the presence of the tenderers or their representatives at Protection House, 13th Floor at the Junction of Parliament Road and Haile Selassie Avenue, Nairobi.

S. NJOROGE, CBS
CLERK OF THE NATIONAL ASSEMBLY

Friday, 7th June, 2024

"For the Welfare of Society and the Just Government of the People"



DRIVING AFRICA FORWARD

REQUEST FOR EXPRESSION OF INTEREST FROM FUEL SERVICE STATION OWNERS - JOIN TRINITY ENERGY (KENYA) LIMITED GROWING NETWORK

Trinity Energy (Kenya) Limited is a subsidiary of Trinity Energy Group a rapidly growing Pan-African integrated energy player that has been providing its customers with dynamic energy solutions since the year 2012. Trinity Energy Group operates across the oil and gas industry as well as power generation value chains across East and Central Africa.

In downstream petroleum sector, Trinity Energy Group provides innovative solutions in fuel delivery, bulk fuel supply, retail, and on-site fuelling solutions. This has seen Trinity Energy (Kenya) Limited emerge among the fastest growing petroleum companies in Kenya in less than three years.

Trinity Energy (Kenya) Limited is seeking to partner with entrepreneurs who have already invested in fuel service stations and are willing to lease them out, as well as individuals owning fuel service stations and intend to operate under Dealer-Owned and Dealer-Operated (DODO) Service Station Management Model.

TRINITY ENERGY (KENYA) LIMITED VALUE PROPOSITION

Leasing option

By leasing your station to Trinity Energy (Kenya) Limited, you will benefit from a stable income stream with competitive leasing agreements tailored to your needs.

Dealer Owned and Dealer Operated Model (DODO)

By being a valued DODO partner of Trinity Energy (Kenya) Limited, a dealer will enjoy the following among other benefits:

- Vibrant and modern station branding
- Equipment support
- A professional vehicle service centre - 'Autobay'
- A modern convenience store concept - 'Spring Shop'
- Regular staff and dealer trainings
- Automated business processes including fully automated wet stock management processes
- Fuel card and fleet management solutions to help onboard large fleet owners
- Consistent fuel supply with a flexible fuel pricing structure anchored on the principle of win-win to ensure mutual growth and profitability

SUBMISSION

Send a brief email to infoke@trinityenergy.com with details of Station location (including a Google Maps pin for the exact location) and clear pictures. You can also reach Trinity Energy (Kenya) Limited on +254 702 200 900, +254 785 200 900 or visit the offices at:

TRINITY ENERGY (KENYA) LIMITED
8TH FLOOR DELTA CHAMBERS, WAIYAKI WAY
P.O. BOX 17608-00100,
NAIROBI, KENYA

THE NATIONAL ASSEMBLY
PROFESSIONAL OPINION

To : Clerk of the National Assembly

From : Chief Procurement Officer, NA-2042

Date : 5th July, 2024

REF No. : Professional Opinion No. NA/2023-2024/112

SUBJECT : **PROFESSIONAL OPINION FOR THE PROVISION OF EXTERNAL AUDIT SERVICES FOR THE OFFICE OF THE AUDITOR GENERAL TENDER NO. NA/RFP/017/2023-2024**

1) BACKGROUND INFORMATION

- a. The National Assembly intends to engage reputable, competent and eligible firm for the provision of external audit services for the Office of the Auditor General for the Financial statements, Mortgage and car loan Scheme fund for the Financial years 2022-2023, 2023-2024 and 2024-2025 in line with Article 226(4) of the Constitution of Kenya, 2010.
- b. The method of procurement applied was an Open Tender through a request for proposal pursuant to section 91(1) of the Public Procurement and Asset Disposal Act, 2015 (PPADA).
- c. The tender document was uploaded to the National Assembly website www.parliament.go.ke and Public Procurement Information Portal www.tenders.go.ke in line with Section 98(1) of PPADA. The tender invitation notice was also placed in the Daily Nation and The Standard Newspapers on 7th June, 2024 in line with Section 96 (1) (2) and (3) of the Public Procurement and Asset Disposal Act, 2015 (PPADA).
- d. The tender submission and opening date was on tuesday, 18th June, 2024 at 11.00am.
- e. The Accounting Officer appointed a Tender Opening Committee vide a Memo ref no: **Procurement 2023-2024/400** dated 13th June 2024. This was in line with Section 78 of the Public Procurement and Asset Disposal Act, 2015. **The Tender Opening committee appointment memo is annexed.**
- f. The tender opening process was conducted on tuesday, 18th June, 2024 at 11.00am by the Ad-Hoc Tender Opening Committee. A total of two (2) bidders submitted their tender documents within the bid submission deadline.

- g. An Ad-Hoc Evaluation Committee was appointed by the Accounting Officer through a Memo Ref no: **Procurement 2023-2024/401** dated 13th June 2024 pursuant to Section 46 of the Public Procurement and Asset Disposal Act, 2015 to evaluate the bids submitted. The secretary and secretariat were appointed by the Head of procurement function Pursuant to Sec. 46(4)(c) Vide a memo dated 13th June 2024. **The Evaluation Committee appointment memo is annexed.**
- h. The Evaluation Committee concluded the evaluation exercise on 3rd July 2024 and submitted the evaluation report to the Head of the Procurement Function as per section 80(4) of the PPADA, 2015.

2) **EVALUATION PROCESS**

- a. The two (2) bids were subjected to an evaluation process as per the criteria outlined in the Request for Proposal tender document in line with section 80 (1) (2) (3) of the PPADA, 2015.
- b. The evaluation report of the procurement proceedings is attached to this professional opinion for your review.
- c. The following are the key highlights of the evaluation report:
Evaluation Committee undertook the evaluation process in the following three (3) stages as per the criteria set out in the Request for Proposal tender document:
- Preliminary/Mandatory Evaluation
 - Technical Evaluation
 - Financial Evaluation
- d. The following two (2) bidders submitted their tender documents during the tender opening process:
- **Bidder No.1-** M/s PKF Kenya LLP
 - **Bidder No.2-** M/s Nelson & Francis LLP Audit, Tax and Advisory
- e. Bidder 1 (M/s PKF Kenya LLP) qualified at the preliminary/mandatory evaluation stage and hence qualified to proceed to the technical evaluation.
- f. Bidder 2 (M/s Nelson & Francis LLP Audit, Tax and Advisory) was disqualified at the preliminary/mandatory evaluation stage.
(Reasons for disqualification are in the attached evaluation report).
- g. Bidder 1 (M/s PKF Kenya LLP) was subjected to the technical evaluation and attained the minimum score of 75% as indicated in the Request for Proposal document and therefore was responsive to the technical requirements.