

BARINGO COUNTY ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

From

27th to 1st July 2017

Presented by Lead Consultant

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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
CB	-	Capacity Building
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGB	-	County Government of Baringo
CIDP	-	County Integrated Development Plan
CO	-	Chief Officer
COB	-	Controller of Budget
CPG	-	County Performance Grants
EA	-	Environmental Audits
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
ICT	-	Information Communication Technology
IPSAS	-	International Public Sector Accounting Standards
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
MODP	-	Ministry of Devolution and Planning
MPC	-	Minimum Performance Conditions
NEMA	-	National Environment Management and Coordination Authority
NT	-	National Treasury
NWCPC	-	National Water Conservation and Pipeline Corporation
PFM	-	Public Finance Management (Act)
POM	-	Programme Operation Manual

ACKNOWLEDGEMENT

The consulting team from **Matengo Githae & Associates** thanks all Baringo County Government and County Assembly Officials, Senior Management and staff who participated in the Annual Capacity and Performance Assessment. The officials made valuable contributions throughout the assessment and document review processes and provided useful information and insights to the assessors.

The consulting team liaised with the County Government Officials throughout the assessment process. The County Officials provided vital support by following up with departmental heads to avail all records and explanations that the consulting team required.

We sincerely acknowledge the contribution made by Hon. Geoffrey K. Bartenge C.E.C. Treasury and Economic Planning, Mr. Evans Lokabel Director Economic Planning and Budget who presided over the assessment entry meeting and set the tone for the superb cooperation and coordinated support that we received from all the County Government and County Assembly Officials, senior management and staff we interacted with during the assessment. Mr. Lokabel was also the focal point and the coordinator of the assessment exercise on behalf of the County Government and County Assembly of Baringo.

Hon. Bartenge also presided over the exit meeting and assured the consulting team that the Annual Capacity and Performance Assessment program is welcome and its output will help the Baringo County to continuously improve its performance and service to the County at large. Mr. Nyabicha Oniango - KDSP Expert and Ms. Caroline Sang of KDSP secretariat were with us during the inception meeting and set the tone for the assessment.

Finally, we want to acknowledge the County Secretary Ms. Stella Kereto whom we also interacted with during the assessment and the entire Baringo County staff who made our three day field work easy and enjoyable.

EXECUTIVE SUMMARY

The Government of Kenya developed a National Capacity Building Framework – NCBF, in 2013 to guide the implementation of its capacity building support for county governments. The program is a key part of the government’s Kenya Devolution Support Program - KDSP supported by the World Bank. The NCBF spans PFM, Planning and M & E, Human Resource Management, Devolution and Inter-Governmental Relations and Public Participation.

The Ministry of Devolution and Planning – MoDP, state department of devolution subsequently commissioned Matengo Githae & Associates to carry out an Annual Capacity and Performance Assessment – ACPA in forty seven counties. The ACPA assessment aims to achieve three complementary roles.

Evaluating the impact of capacity building support provided by national government and development partners under the NCBF will inform the introduction of a performance-based grant (the Capacity & Performance Grant, which will be introduced from FY 2016/17) to fund county executed capacity building and to increase the incentives for counties to proactively invest in their own capacity.

In preparation for the assessment process, MoDP carried out an induction and sensitization training to the consulting team to help them internalize the objectives of the ACPA, size of capacity and performance grants, County Government’s eligibility criteria, ACPA tool, and the ACPA assessment criteria.

This report documents the key issues that arose during the final assessment of Baringo County Government spanning the methodology used for the assessment, time plan and the overall process, summary of the results, summary of capacity building requirements and the need for follow – up, challenges in the assessment in general and the training methods.

The summary of the assessment was summed as follows:

ACPA Measures	Outcome
MAC	The County has complied with MAC except for item 3 and 4- which are not being assessed at this stage.
MPC	Have met 8 MPCs, MPCs 5-Adherence to Investment Menu was not applicable in this assessment.

PM	KRA 1: Public Financial Management	14
	KRA 2: Planning, Monitoring and Evaluation	8
	KRA 3: Human Resources Management	3
	KRA 4: Civic Education and Participation	15
	KRA 5: Investment implementation & Social And environmental performance	7
	TOTAL	47

Achievements

According to the assessment, the county has made considerable gains in public financial management. The county adheres to the budget calendar as set out in the PFM Act having submitted the relevant reports on time to the relevant authorities like Controller of Budget for the financial reports. Proper systems are in place for financial management and planning documents in place.

The county has done well in civic education and public participation. The areas of strength noted include; having a dedicated staff, civic education and public participation unit in place, having a robust curriculum for civic education and public participation which is implemented through various activities in the county including discussions with members of the public, demonstrations, role play and case studies.

Weaknesses

Human Resource Management key weaknesses were noted in respect of having no annual staffing targets in place, no staff appraisal system in place except for a few staff and there is no consistency, no service re-engineering being undertaken and rapid results initiatives-RRIs launched/up-scaled and finally there is need to review or develop new skills and competency framework.

Planning and Monitoring and Evaluation: no dedicated M&E officer in each line ministry except for economic planning and development, lack of centralized coordinated approach to monitoring and evaluation of projects, less budget for M&E and staff capacity, no county M&E committee, CIDP document does not fully adhere to Art 108, ADP for 2015/16, 2016/17, 2017/18 doesn't adhere to PFMA, County Annual Progress Report not available and evaluation of CIDP projects not done.

In the area of Investment Implementation & Social and Environmental Performance the main weakness was lack of a project completion register and also records to show the actual costs incurred for projects so as to ensure that projects were implemented according to costs. It was

noted that the county environmental committee was not in place, members have been identified awaiting gazettelement and that not all projects undertaken by county government are screened for compliance with environmental and social safeguard requirements unless it is very necessary EIA/NEMA approval is needed e.g. renovations, remodelling, modifications and certain extension.

Challenges

The challenges faced during the assessment include:

- Unreliability of the IFMIS system hence getting some reports from the system was major challenge;
- Poor and unreliable internet connectivity or lack of internet access within the county government boardroom assigned as our work station.
- The involvement of the county assembly in the process was minimal only to the extent of the bills and acts passed and financial statements making it difficult to counter check some of the information

Areas of Improvement

Key areas of improvements include the following;

- Capacity building in IFMIS Hyperion module
- Set up and train audit committee to be effective
- Set up a competent and proactive centralized M&E unit to coordinate activities of various sectional/departmental M&E units or staffs
- Development of a comprehensive M&E framework and system and training of M&E staff on result based M&E
- Enhancement of ICT infrastructure to all sub-counties in order to boost revenue collection and coordination of projects and all county activities;
- Human resource management: develop a good HR policy that takes into account performance contracting and appraisal, staffing plan with annual staffing targets, service re-engineering and rapid results initiatives.
- Training on project management to ensure of projects implementation within budget estimates and a project completion register
- Providing of sufficient budget for maintenance of projects after their completion.
- Gazette the County Environment Committee and make it operational.
- Build capacity of staff in environmental and social safeguards in terms of resources, and skills
- Train and sensitize county assembly public finance and investment committee to scrutinize external audit reports in a timely manner

1.0 METHODOLOGY, ASSESSMENT TEAM AND ACTIVITIES

1.1 Methodology

The consultants relied on the following activities in carrying out the capacity assessments

a) Entrance Meeting

The consultants held an entrance meeting with the top County Officials. The purpose was to provide the County Management with the opportunity to appreciate the purpose and objective of the exercise and to point out the need to support the exercise since its outcome would assist counties to strengthen their programmes and at the same time avail them with evidence to demonstrate change. This also provided the consultants with opportunity to conduct background review of the County and its operations from internal and external documents.

b) Data Administration

The consultants administered the questionnaire within three (3) working days. The consultants applied experiential learning (EL) to conduct Key group and other interviews, engaged with key Baringo County Government and County Assembly Officials, senior management and staff who were knowledgeable in areas that related to the ACPA assessment to identify key capacity building issues and areas.

The consultants also used compliance modeling (CM) and organization review (OR) to review whether Existing County Integrated Development Plan – CIDP, Annual Development Plans – ADP's, Budgets, Financial Reports, key project documents, policy documents and strategies; and departmental reports complied with underlying laws, regulations and were modeled to produce the intended results in compliance with current national government laws, guidelines, policies, regulations and ACPA participation and assessment guidelines; and action planning (AP) to develop capacity building recommendations.

c) Exit Meeting-Debriefing

The consultants held a debriefing session with the entire Baringo County team that also comprised members of county assembly to share the outcome of the assessment process. This was meant to iron out issues and any differences arising from the assessment process, and agree on the said issues if any in order to reduce any potential conflict on the outcome of the results, by explaining the basis for outcome.

The debriefing meeting agenda comprised of the following:

- Preliminary key findings and outcomes of the assessments.
- Sharing of the final results.
- The level of information availed and the expectation from the manual
- The final scoring of the results.

1.2 Time plan

The time plan for the assessment and respective activities is as shown in the table 1.2 below.

Activity	27 th June 2017	28 th June 2017	29 th June 2017	30 th June 2017	1 st July 2017
Inception meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Visit to the projects					
Exit Meeting					
Preparing Report					

2.0 SUMMARY OF RESULTS

The summary of the results of the assessments are provided in the tables 2.1, 2.2 and 2.3 below by MACs, MPCs and PMs respectively.

2.1 Minimum Access Conditions (MAC)

The summary of results for Minimum Access Conditions is shown in the table 2.1 below;

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	First ACPA.	Met	The signed Participation agreement dated 27 th June 2016 signed By H.E. Governor was availed.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with format in the POM /Grant	At the point of time for the ACPA for the current FY. First year a trigger to be achieved prior to the start of FY.	Met	CB Plan for 2016/17 developed in June 2016 according to the format in POM/Grant Manual CB Plan for 2017/18 developed in June 2017

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
		Manual (annex).			
3. Compliance with investment menu of the grant	Important to ensure quality of the CB support and targeting of the activities.	<p>Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports.</p> <p>MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for previous FYs in accordance with the Investment menu</p>		N/A	Funds had not been disbursed for this
4. Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>		N/A	There has been a delay in the program implementation and funding is yet to be given.

2.2 Minimum Performance Conditions

The summary of results for Minimum Performance Conditions is as shown in table 2.2 below.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At point of time for the ACPA	Met	The signed Participation agreement dated 27 th June 2016 signed By H.E Governor CB Plan for 2016/17 developed in June 2016 according to the format in POM/Grant Manual CB Plan for 2017/18 developed in June 2017
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Kenya National Audit Office by 30th September and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department, or consolidated statement for the whole county. If	3 months after closure of the FY (30 th of September). Complied with if the county is submitting individual department statements: 3 months after end of FY for department	Met	Financial Statements for 2015/16 submitted to the Kenya National Audit office by 30 th September 2016 as evidenced by approval stamp Financial Statements for 2014/15 submitted to the Kenya National Audit office by 30 th September 2015 as evidenced by approval stamp The financial statements are

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>individual statements are submitted for each department, the county must also submit consolidated statements by 31stOctober. The FS has to be in an auditable format.</p> <p>MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.</p>	<p>statements and 4 months after end of FY for consolidated statement.</p> <p>If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.</p>		<p>signed as required by the chief officer and head of treasury.</p>
<p>3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue</p>	<p>To reduce fiduciary risks</p>	<p>The opinion in the audit report of the financial statements for county legislature and executive of the previous fiscal year cannot be adverse or carry a disclaimer on any substantive issue.</p> <p>MoV: Audit reports from Office of the Auditor General.</p> <p>Transitional arrangements: Transitional arrangements are in place as audit report may be disclaimed due to balance sheet issues.</p> <p>First year where the Minimum Performance Conditions are</p>	<p>Note. This will be last trigger for release as report is not yet there upon time for the ACPA.</p> <p>Transitional arrangements: First ACPA where MPCs are applied i.e. in the 2016 ACPA: Issues are defined for the core issues, which disqualify counties as per audit reports,</p>	<p>Met</p>	<p>The Auditor General gave a qualified audit opinion.</p> <p>Basis for qualified opinion:</p> <ol style="list-style-type: none"> 1. Local revenue in the financial statements differed with the amount shown in the statement of revenue by Kshs. 2.4 Million which management could not explain 2. Differences between financial statements and cash book figures generated by the IFMIS system on Kshs. 468 Million 3. Compensation of employees. Expenditure was 44.4% of the total

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>applied (i.e. 2nd AC&PA starting in September 2016) the conditions are as follows:</p> <p>Audit report shows that the county has:</p> <ul style="list-style-type: none"> • Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion); • No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud; • Spending within budget and revised budget; • Quarterly reports submitted in last FY to Cob; • Books of accounts (cashbooks) posted with bank reconciliations up-to-date. • Assets register for new assets in place 	see previous column.		<p>expenditure instead of PFM Act recommended percentage of 35%. The expenditure reported and payroll summaries had an unexplained and unreconciled difference of Kshs. 63.4 Million</p> <p>4. Outstanding imprests. Instances of officers issued with multiple imprests while others had long outstanding imprests.</p> <p>5. Pending accounts payable. Financial statements indicated that the County Executive had accumulated pending bills amounting to Kshs. 184 Million. However, pending bills schedule was not provide to show the ageing analysis of the pending bills. Supporting documents such as invoices, demand notes or supplier's certificates of completion, local purchase orders, delivery notes or contracts were not presented for audit;</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>6. Failure to disclose receivables. Statement of revenue showed the County Executive was owed Kshs. 64.5 Million in outstanding rates. However, the Executive did not disclose the receivables in annexures to the financial statements thereby breaching the financial reporting standards.</p>
<p>4. Annual planning documents in place</p>	<p>To demonstrate a minimum level of capacity to plan and manage funds</p>	<p>CIDP, Annual Development Plan and budget approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4)).</p> <p>MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county web-site.</p>	<p>At the point of time of the ACPA, which will take place in Sep-Nov, the plans for current year are reviewed.</p>	<p>Met</p>	<p>CIDP for the year 2013-2018 developed in April 2013 hard copy availed and published on the county website.</p> <p>Annual Development Plan for the year 2016/17 copy availed and submitted to the County Assembly on 29th November 2016 as per stamp.</p> <p>ADP for the financial year 2017/2018 submitted to the</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>county assembly on 1st Sept 2016</p> <p>The ADP for the periods 2016/17, and 2017/18 are posted online</p> <p>The budget for the financial year 2016/17 submitted to county assembly on 28th April 2016 submitted and approved by the Assembly 30th June 2016.</p> <p>Approved Budget for 2016/17 is posted online</p>
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual. <u>MoV</u> : Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual	In 2016 ACPA (Q3 2016) this MPC will not be measured as the level 2 grant starts only from FY 2017/18.	N/A	The investment menu relates to the actual capacity building grant which is yet to be given

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>system of reporting as defined in the Capacity and Performance Grant Manual)</p> <p>Review budget progress reports submitted to CoB.</p>			
Procurement					
<p>6. Consolidated Procurement plans in place.</p>	<p>To ensure procurement planning is properly coordinated from the central procurement unit instead at departmental, and to ensure sufficient capacity to handle discretionary funds.</p>	<p>Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both).</p> <p><u>MoV:</u> Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompass the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement process.</p> <p>Note that there is need to check both the consolidated</p>	<p>At point of the ACPA (for current year)</p>	<p>Met</p>	<p>Consolidated Procurement plan that included the County Assembly and Executive was not availed for the year 2016/17</p> <p>Consolidated County Government procurement plans availed for the year 2016/17</p> <p>Sector procurement plan for the Executive was availed for the year 2016/17</p> <p>The procurement plans were consolidated in the IFMIS System</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.			
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place as per below list (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> • The country secretary • Chief officer of finance, • Planning officer, • Internal auditor, • Procurement officer • Accountant • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects • M&E officer <p><u>MoV</u>: Staff Organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be</p>	At the point of time for the ACPA.	Met	<p>All the core staff are there and captured on the Organogram.</p> <p>Staff Organogram in place with explanation on the county structure.</p> <p>The following positions have been filled by qualified staff who have been substantially appointed:</p> <ul style="list-style-type: none"> • County Secretary • Chief officer of finance • Planning officer • Internal auditor • Procurement officer • Accountant • Focal environmental and social officer designated • M & E Officer <p>For sampled staff the files are</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		substantive compared to the schemes of service), sample check salary payments, job descriptions, and interview and sample checks. Staff acting in positions may also fulfil the conditions if they comply with the qualifications required in the schemes of service.			<p>updated and have job descriptions</p> <p>Job qualifications have been drawn from the schemes of service adopted from SRC in place with training and promotion plans in place.</p> <p>The county has three categories of staff; Employees inherited from local authorities, employees seconded from the national government and employees directly employed by the county government for the first time.</p>
Environmental and Social Safeguards					
<p>8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning</p>	<p>1. Counties endorse and ratify the environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>2) All proposed investments screened* against set of environmental and social</p>	<p>Note that the first instalment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18).</p>	<p>Met</p>	<p>All proposed investments are screened against set EMCA /NEMA safeguards</p> <p>Endorsements from NEMA, ratification, screening materials, documentation, and contracts reviewed. There is evidence that projects are submitted for</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<p>monitoring, grievance redress mechanisms, documentation & reporting) in place.</p>	<p>process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide opportunity for public</p>	<p>criteria/checklist, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>3) Prepare relevant RAP for all investments with any displacement. Project Reports for investments for submission to NEMA. (From the 3rd AC&PA, Sept. 2017). Sample 5-10 projects.</p> <p>4. Establishment of County Environment Committee.</p> <p><u>MoV</u>: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p>	<p>Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county level, and other MPCs will review performance in the year after start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).</p>		<p>screening against set of social and environmental checklist/ criteria</p> <p>There is no project which has been undertaken since 2013 that required resettlement of citizens</p> <p>There is a Draft Baringo County Government Environment Policy 2016</p> <p>Baringo County Polythene Materials Control and Management Act, 2014 in place</p> <p>Baringo County Sustainable Charcoal Production Bill, 2014 still to be enacted</p> <p>Sampled projects EIA/ Impact Assessment Reports were availed:</p> <p>1. Proposed residential cum commercial development on plot LR.No.</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	participation and consultation in safeguards process (free, prior and informed consultations – FPIC)	* In cases where the county has clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.			<p>Baringo/Kapchomuso NEMA/PR/BR/G/5/2/2/74</p> <p>2. Proposed Koiser Water Pan project in Barwesa Ward, Baringo North Sub County NEMA/PR/G/5/2/2/60</p> <p>3. Proposed development of Marigat town loops roads NEMA/PR/BR/G/5/2/2/68</p> <p>4. Proposed Mogotio Livestock Improvement Centre Community Water Borehole in Kipsogon village, Lembus-Soi Location NEMA/PR/BR/G/2/2/82</p> <p>5. Proposed expansion project at Soi Safari Lodge in Baringo County NEMA/PR/BR/G/5/2/2/79</p> <p>6. Initial Environmental Audit report for Kenya School of Government NEMA/EA/BRG/5/2/05</p> <p>County Environment</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>Committee was in place in 2015, minutes for the last meeting dated 9th October 2015 availed.</p> <p>EMCA (Amendment Act) 2015 reviewed composition of the members of the County Environment Committee and members were identified in July 2016 and are awaiting appointment and gazettelement</p> <p>A consultative workshop on the KDSP Programme held on November 16th to 17th 2017 at the Kenya School of Government allowed the counties to give additional information by November 30th 2017. The additional information provided included:</p> <ol style="list-style-type: none"> 1. A letter of appointment for an environmental safeguard focal person dated 4th July 2017 2. Designation of county focal persons on environment

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>and social safeguards dated 23rd November 2017</p> <p>3. A letter of appointment for a focal person for the social safeguard in the county dated 23rd November 2017</p> <p>4. Letter of appointment for members of the county environment committee from the various stakeholders including ; Kenya Forest Service, NEMA, Kenya Wildlife Services, Kenya Forest Research Institute, Kerio Valley Development Authority, Department of Agriculture, Department of Physical Planning, Department of Education, County Commissioner’s office, Farmers Representative, Community Forest Association Representative, County Geologist, Water Resource Management Authority, Department of Public Health , Business Community Representative. The letters</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>were dated 2nd August 2017.</p> <p>5. Minutes of the Environment Stakeholders Consultative Meeting held on 27th July 2017.</p> <p>Condition now considered to have been met the relevant structures seem to have been put in place. This is subject to actual verification</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<p>9. Citizens' Complaint system in place</p>	<p>To ensure sufficient level of governance and reduce risks for mismanagement.</p>	<p>Established an operational Complaints Handling System, including a:</p> <p>(a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</p> <p>b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints</p> <p>c) simple complaints form/template designed and available to the public</p> <p>d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.)</p> <p>e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.</p> <p><u>MoV</u>: Review county policy, availability of the focal office (recruitment files, salary</p>	<p>At point of time for the ACPA.</p>	<p>Met</p>	<p>The County provided information which included:</p> <ol style="list-style-type: none"> 1. Appointment letters to members of the County Complaints / Grievance Handling Committee and the terms of reference for the Committee dated November 23rd 2017; 2. Appointment of a focal point person for complaints/ grievance handling for the County 3. A template for reporting complaints was availed 4. Minutes of the 1st County Complaints/ Grievance Committee meeting held on November 27th , 2017; 5. Samples of various channels of reporting complaints including suggestion boxes in the various departments, website being developed, what's up communication <p>Condition now considered to have been met the relevant structures seem to have been</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>payments, job description for focal point, and evidence for operations, etc. + members of grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc.</p> <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			put in place.

2.3 Performance Conditions

The summary of results for Performance Conditions is as shown in table 2.3 below

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
KRA 1: Public Financial Management Max score: Maximum 30 points.							
<i>Strengthened budget formulation, resource mobilization and allocation</i>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	<p>The annual budget approved by the County Assembly is:</p> <p>a) Program Based Budget format.</p> <p>b) Budget developed using the IFMIS Hyperion module.</p>	<p>Review county budget document, IFMIS uploads, the CPAR, 2015.</p> <p>Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget – spot check figures between different versions).</p>	<p>Maximum 2 points.</p> <p>2 milestones (a & b) met: 2 points</p> <p>1 of the 2 milestones met: 1 point</p>	<p>a)1</p> <p>b)0</p>	<p>a) Budget is program based</p> <p>b) Budget is prepared using the IFMIS Hyperion Module. However this is after it has been consolidated in MS.Excel and MS. Word versions and has been approved by county assembly.</p>
1.2		Budget process follows clear budget calendar	<p>Clear budget calendar with the following key milestones achieved:</p> <p>a) Prior to end of August</p>	<p>PFM Act, art 128, 129, 131.</p> <p>Review budget calendar, minutes from meetings</p>	<p>Max. 3 points</p> <p>If all 5 milestones (a-e) achieved: 3 points</p>	3	<p>a).CEC Treasury & Economic Planning issued a budget process circular for budget of 2016/17 on 29th July</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>the CEC member for finance has issued a circular to the county government entities with guidelines to be followed;</p> <p>b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of march and county</p>	<p>(also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.</p>	<p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>		<p>2015</p> <p>b).County Budget Review and Outlook paper for financial year 2016/17 submitted to County Assembly on 30th September 2015</p> <p>c).County Fiscal Strategy Paper 2016/17 was submitted to County Assembly on 25th February 2016</p> <p>d).County budget for year 2016/17 submitted by CEC Treasury and Economic Planning to the County Assembly on 28th April 2016</p> <p>e).County Assembly passed the budget for financial year 2016/2017 on 30th June 2016</p> <p>All milestones met</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>assembly to discuss within two weeks after mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30th June latest.</p>				
1.3		Credibility of budget	<p>a) Aggregate expenditure out-turns compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget allocations (average across sectors).</p>	Review the original budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	<p>Max. 4 points.</p> <p><u>Ad a):</u> If expenditure deviation between total budgeted expenditures and total exp. in final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p>	<p>a)1</p> <p>b)0</p>	<p>a)Actual Expenditure for 2015/16 was Kshs. 4,804,201,934 versus overall original budget of Kshs. 5,886,049,196 which was 81%. Positive variance of 19%</p> <p>b)Average deviation of expenditure across sectors according to CBROP 2016 is 77.5% Under absorption of</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings																										
					<p>More than 20 %: 0 point.</p> <p><u>Ad b):</u> If average deviation of expenditures across sectors is less than 10 % then 2 points. If 10-20 % then 1 point.</p> <p>More than 20 %: 0 point.</p>		<p>22.5%</p> <table border="1"> <tr> <td>County Assembly</td> <td>69%</td> </tr> <tr> <td>Governor's office</td> <td>56%</td> </tr> <tr> <td>Treasury Services</td> <td>85%</td> </tr> <tr> <td>Transport and Infrastructure</td> <td>78.5 %</td> </tr> <tr> <td>Industrialization, tourism</td> <td>85.5 %</td> </tr> <tr> <td>Education, ICT</td> <td>74%</td> </tr> <tr> <td>Health</td> <td>74%</td> </tr> <tr> <td>Lands, Housing</td> <td>84.5 %</td> </tr> <tr> <td>Agriculture, Livestock</td> <td>74.5 %</td> </tr> <tr> <td>Youth, gender and social services</td> <td>70.5 %</td> </tr> <tr> <td>Water & Irrigation</td> <td>82.5 %</td> </tr> <tr> <td>Environment & Natural resources</td> <td>78%</td> </tr> <tr> <td>Total</td> <td>77.5 %</td> </tr> </table>	County Assembly	69%	Governor's office	56%	Treasury Services	85%	Transport and Infrastructure	78.5 %	Industrialization, tourism	85.5 %	Education, ICT	74%	Health	74%	Lands, Housing	84.5 %	Agriculture, Livestock	74.5 %	Youth, gender and social services	70.5 %	Water & Irrigation	82.5 %	Environment & Natural resources	78%	Total	77.5 %
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No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							NB: Figures used for comparison basis for the year Financial year 2015/16 are not yet audited
Revenue Enhancement							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	Max: 2 points. Over 80% = 2 points Over 60% = 1 point	0	<p>Automated revenue collection system started from January 2016. The Zizi County Revenue System is currently being used</p> <p>The collections through the automated system from January 2016 to June 2016 amounts to Kshs. 162,802,977 out of total own resources of Kshs. 281,869,699 which is 57.75%</p> <p>NB: Figures used for comparison basis for the year Financial year 2015/16 are not yet</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							audited
1.5		Increase on a yearly basis in own source revenues (OSR).	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	Max. 1 point. If increase is more than 10 %: 1 point.	1	Own sources for the financial year 2014/2015 was Kshs. 249,723,429 compared to financial year 2015/2016 of Kshs. 281,869,69, increase of 12.8% NB: Figures used for comparison basis for the year Financial year 2015/16 are not yet audited
<i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of budget, National Treasury and	Review quarterly reports, date and receipts (from CoB). Check against the PFM Act, Art. 166. CFAR, Section 8. Review website and copies of local media for	Max. 2 points. (a &b) Submitted on time and published: 2 points. (a only): Submitted on time only: 1 point.	a)1	Quarterly reports Submitted on time, within one month of the end of the quarter. Reports for the quarters ending September 2016, December 2016 and March 2017 submitted: <ul style="list-style-type: none"> • 24th October 2016 • 24th January 2017

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			CRA. b) Summary revenue, expenditure and progress report is published in the local media/web-page.	evidence of publication of summary revenue and expenditure outturns.		b)1	<ul style="list-style-type: none"> 5th May 2017 Summary revenue, expenditure and progress report published in the web-page
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, appendix with fixed assets register.	Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date and receipts (from CoB and NT). Check against the PFM Act, Art. 166 and the IPSAS format. CFAR, Section 8. Check against requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual	Max. 1 point. Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point	1	Financial statements for the year 2015/16 were developed according to format prescribed by PFMA and Public Sector Accounting Standards Board. The format used comprises of statements of receipts and payments, statement of assets, statement of cash flow, statement of appropriation (recurrent and development), summary of provisioning , summary of assets, significant accounting policies as well as notes to the financial statements

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				report), and if classified as excellent or satisfactory, conditions are also complied with.			
1.8		Monthly reporting and up-date of accounts, including:	<p>The monthly reporting shall include:</p> <ol style="list-style-type: none"> 1. Income and expenditure statements; 2. Budget execution report, 3. Financial statement including: <ol style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures c. Schedule of imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger. 	<p>Review monthly reports.</p> <p>See also the PFM Manual, p. 82 of which some of the measures are drawn from.</p>	<p>Max. 2 points.</p> <p>If all milestones (1-3): 2 points</p> <p>If 1 or 2: 1 point</p> <p>If none: 0 points.</p>	1	<p>Monthly reporting for the county were availed for the period till may 2017 and includes:</p> <ul style="list-style-type: none"> • Expenditure statements from IFMIS • Bank Reconciliations <p>The monthly reporting does not include:</p> <ul style="list-style-type: none"> • Budget execution reports • Details of income • Schedules of debtors and creditors • Schedule of imprest and advances
1.9		Asset registers up-to-date and inventory	Assets registers are up-to date and independent physical inspection and verification of assets	Review assets register, and sample a few assets. PFM Act. Art 149.	<p>Max. 1 point.</p> <p>Registers are up-to-date: 1 point.</p>	1	Fixed asset register is in place and updated for assets acquired since 2013 for the County

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			should be performed once a year.	Checkup-dates.	<p>Transitional arrangements: <u>First year:</u> Assets register need only to contain assets acquired by county governments since their establishment.</p> <p><u>Second year onwards:</u> register must include all assets, including those inherited from Local Authorities and National Ministries</p>		<p>Executive. Columns in the register include: asset identification; asset classification; asset description; serial number; acquisition date; historical cost; supplier; station and date.</p> <p>No evidence of yearly physical inspection and verification of assets was availed.</p> <p>The assets are coded and tagged except for biological assets. Land not listed as it belonged to the defunct local authorities</p>
Audit							
1.10	Internal audit	Effective Internal audit function	Internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted	<p>Review audit reports.</p> <p>Check against the PFM Act Art 155</p>	<p>Max. 1 point.</p> <p>4 quarterly audit reports submitted in previous FY: 1 point.</p>	1	<p>County Government has Internal Audit function with three staff</p> <p>Audit charter was availed</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			to Governor)				<p>Annual work plan for the department was availed</p> <p>Quarterly reports for the 1st, 2nd and 3rd quarter of the financial year 2016/17 were submitted to the Chief Officer Finance and copied to the relevant Chief Officers and Governor. Copies were availed to the team</p>
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings	Max. 1 point. IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	0	There was an Audit Committee in 2015, however, with the new guidelines on composition of members of audit committees it is yet to be reconstituted.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				in the Committee). PFM Act Art 155.			
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO. Total expenditure as per reports to CoB.	Max. 2 points Value of queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point	0	Total expenditure for the financial year 2015/16 was Kshs. 4,804,201,293 The value of audit queries as per the Auditor General's audit report for the financial year 2015/16 was as follows: Baringo County Assembly value of queries were; 1. Overstated payment of Kshs. 139,105 2. Compensation of employees differences kshs. 102,411,000 3. Other grants Kshs. 300,000 4. Cash and cash equivalents balances Kshs. 251,178 5. Domestic Travel kshs. 1,093,200

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Total value of queries Kshs. 104,194,983</p> <p>The total expenditure for the year 2015/16 was Kshs. 323, 280,375 Percentage of the value of audit queries is 32.23%</p> <p>Baringo County Executive value of queries were as follows:</p> <ol style="list-style-type: none"> 1. Local revenue Kshs. 2,494,804 2. Differences between financial statements and cash book figures Kshs. 468,017,700 3. Statement of appropriation errors Kshs. 95,154,159 4. Compensation of employees differences Kshs. 63,480,878 5. Doubtful expenditure in Ministry of Health Kshs. 1,497,280

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>6. Pending bills Kshs. 184,747,629</p> <p>7. District livestock commission Kshs. 2,455,474</p> <p>8. Misallocation of funds Kshs. 3,738,644</p> <p>Total value of audit queries Kshs. 821,606,568</p> <p>The total expenditure for the county executive for the financial year 2015/16 was Kshs. 4,804,201,293.</p> <p>Percentage of the value of audit queries is 17%</p>
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there is no	0	<p>The audit queries raised in the financial year 2014/15 for Baringo County Executive were as follows;</p> <p>1. Payroll data not posted to IPPD payroll system kshs.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					audit queries: 1 point.		<p>272,825,309</p> <p>2. Pending bills Kshs. 174,023,700</p> <p>3. Overpayment for Barwesa slaughter house Kshs. 361,800</p> <p>4. Overpayment for Loruk slaughter house kshs.361,800</p> <p>5. Eldama ravine town road overpayment Kshs. 1,805,380</p> <p>Total value of audit queries was Kshs. 449,377,989</p> <p>Value of audit queries of the financial year 2015/16 increased by Kshs. 367,217,333 from the financial year 2014/15 which is 81.7%</p>
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of audit report and evidence of follow-up: 1 point.	0	No evidence was availed to show that the County Assembly scrutinized the audit report of the financial year 2014/15
Procurement							

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
11.5	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	<p>Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PfR may incentivize PPRA to do this in DLI 1 or 3).</p> <p>a) 25 steps in the IFMIS procurement process adhered with.</p> <p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and</p>	<p>Annual procurement assessment and audit by PPRA and OAG</p> <p>Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines.</p> <p>Calculate average steps complied with in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p> <p>Check for secure storage</p>	<p>Max. 6 points.</p> <p>a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2 points</p> <p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): 1 point</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements:</p>	<p>a)0</p> <p>b)0</p> <p>c)1</p>	<p>13 steps are done through the portal because the IFMIS E-procurement portal, supplier portal, does not work effectively</p> <p>Status report on contracts for the financial year 2016/17 3rd quarter submitted on 11th April 2017. Reports for 1st and 2nd quarter were not availed.</p> <p>Sampled procurement adhered to the thresholds.</p> <p>Open tender used for procurements over Kshs. 4 million, Request for Quotation used for procurements between Kshs. 3.8 million and Kshs. 100,000 and direct procurement for values less than Kshs. 100,000.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)</p>	<p>space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.</p>	<p>1 point.</p> <p>d) Storage space and single complete files for sample of procurements: 1 point</p> <p>e) Evaluation reports: 1 point</p>	<p>d)0</p> <p>e)1</p>	<p>Normal car service at Kshs. 51,126 through direct procurement to Toyota Kenya Ltd</p> <p>Erection of surgical ward at Karbanet County referral Hospital at Kshs. 138,670,470 through open tender</p> <p>Storage facilities are not adequate as the department is operating from rented premises. The facilities are part of the procurement plan in the next financial year.</p> <p>Evaluation reports were availed where the evaluation team signed without individual evaluator's scores. One procurement was noted</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							2016/2017
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	Maximum: 1 point Compliance: 1 point.	0	<p>There is a County M&E policy which was developed on 13th Oct 2015</p> <p>There is in place Sub-County Monitoring and Evaluation Committees in 3 sub counties minutes availed</p> <p>There is a County Monitoring and Evaluation Technical Committee minutes availed and last meeting held November 2016. The meetings are not held quarterly.</p> <p>Performance measure was not met because the County Monitoring and Evaluation Committee does not meet quarterly. Last meeting held in</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							November 2016
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	<p>a) CIDP: adheres to guideline structure of CIDP guidelines,</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	<p>Maximum: 3 points</p> <p>1 point for compliance with each of the issues: a, b and c.</p>	<p>a)1</p> <p>b)1</p> <p>c)0</p>	<p>CIDP is submitted in the required format (as contained in the CIDP guidelines)</p> <p>The 2013 – 2017 CIDP document has clear objectives, priorities, result matrix and key performance indicators</p> <p>The full ADP financing requirement for 2016 was Kshs. 4.607 Billion which did not include actual costs for the health sector and revenue for financial year 2015/16 was Kshs. 4.860 Billion</p> <p>The cost of annual financing requirements could not be calculated as the health sector costs were not included in the ADP</p>
2.4		ADP submitted on time and conforms to	a) Annual development plan submitted to Assembly by September 1st in accordance with	Review version of ADP approved by County Assembly for structure, and approval	<p>Maximum: 4 points</p> <p>Compliance a): 1</p>	a)1	ADP for 2016/17 submitted to County Assembly on 1 st September ,2015 and

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		guidelines	<p>required format & contents (Law says that once submitted if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	procedures and timing, against the PFM Act, Art 126, 1.	<p>point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p>	b)2	<p>for 2017/18 submitted to County Assembly on 31st August 2016 and received on 1st September 2016</p> <p>Individual ADP for 2015/16, 2016/17, 2017/18 provided.</p> <p>It contains only 5 of the issues in PFMA. It Contains: i) Strategic priorities for the medium term that reflect the county government's priorities and plans; ii) a description of how the county government is responding to changes in the economic environment iii) payments to be made on behalf of the county governments, including details of any grants, benefits and</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>subsidies that are applied</p> <p>iv) a description of significant capital developments</p> <p>v)programmes to be delivered with details of each programme of measurable indicators where feasible and the budget allocated to the programme</p> <p>It lacks:</p> <p>i) detailed description of proposals with respect to the development physical, intellectual, human and other resources of the county, including measurable indicators where these feasible;</p> <p>ii)such other matters as may be required by the constitution and this Act</p> <p>iii) a summary budget</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							in the format required by regulations
2.5		Linkage between CIDP, ADP and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	<p>Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>The costing of the ADP is within +/- 10% of final budget allocation.</p> <p>Sample 10 projects and check that they are consistent between the two documents.</p>	<p>Maximum: 2 points</p> <p>Linkages and within the ceiling: 2 points.</p>	a)1	<p>The following projects were sampled to show the linkage between ADP, CIDP and budget</p> <ul style="list-style-type: none"> • CIDP upgrade of two level 1 dispensaries to level 2 in 5 year budget Kshs. 2.4 billion, ADP 2016/17 18 centres upgraded at Kshs. 205 Million and Budget for 2016/17 Kshs. 392,684,342 • CIDP ,372 EDC Budget Kshs. 850 Million, ADP 2016/17 Kshs. 123 Million, Budget 2016/17 Kshs. 215,731,262 • CIDP Livestock upgrading and marketing Kshs. 410 Million, ADP

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>2016/17 Kshs.335 Million, Budget 2016/17 Kshs. 220,922,211</p> <ul style="list-style-type: none"> CIDP spatial plans Kshs. 160 Million, ADP 2016/17 Kshs. 39 Million, Budget 2016/17 Kshs. 43,725,972 <p>Performance measure did not get full marks because the costing of the ADP is not within +/- 10% of final budget allocation.</p>
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1 and</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and</p>	<p>Check contents of C-APR and ensure that it clearly links with the CIDP indicators.</p> <p>Verify that the indicators have been sent to the CoG.</p>	<p>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1 point.</p>	0	<p>County Annual Progress Report in the prescribed format was not available.</p> <p>Assessors were presented with Baringo County Progress Report which was launched in January 2017 showing the progress done from</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>implementation.</p> <p>(Ad b) Compliance if produced within 3 months of the closure of a FY and sent to Council of Governors for information. This will be done in reference with the County Integrated M&E System Guidelines.</p>		<p>c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.</p> <p>(N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)</p>		<p>2013-2017</p> <p>Fourth Quarter Budget implementation Report for year ended 2015/16 was deemed to be the County Annual Progress Report.</p> <p>Performance measure not met because the report produced is the fourth quarter budget implementation reports and not the county annual progress report. The report is not produced within three months of the closure of financial year and is not submitted to the Council of Governors for information</p>
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review completed project and evaluations (sample 5 large projects).	<p>Maximum: 1 point.</p> <p>Evaluation done: 1 point.</p>	0	Evaluation of CIDP projects was not done annually
2.8		Feedback	Evidence that the ADP	Review the two	Maximum: 1	0	County Annual Progress

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		from Annual Progress Report to Annual Development Plan	and budget are informed by the previous C-APR.	documents for evidence of C-ARP informing ADP and budget	point. Compliance: 1 point.		Report in the prescribed format was not available.
Key Result Area 3: Human Resource Management Max score: 12 points.							
3.1	Staffing plans based on functional and organization assessments	Organizational structures and staffing plans	<p>a) Does the county have an approved staffing plan in place, with annual targets?</p> <p>b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure?</p> <p>c) Have the annual targets in the staffing plan been met?</p>	<p>Staffing plan</p> <p>Capacity Building Assessment / CARPS report</p> <p>Documentation evidencing hiring, training, promotion, rationalization, etc.</p> <p>In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b). Targets within (+/- 10 % variations).</p>	<p>Maximum 3 points:</p> <p>First AC&PA: a = 2 points, b = 1 point c = NA.</p> <p>Future AC&PAs: a=1 point, b = 1 point, c = 1 point</p>	<p>a)0</p> <p>b)0</p> <p>c)0</p>	<p>a)No approved staffing plan in place</p> <p>b)CARPS report for the County seen, however it has not been used in developing the staffing plan</p> <p>c)No annual targets</p> <p>Performance measure not met as there was no approved staffing plan in place</p>
3.2	Job	Job	a) Job descriptions in	Job descriptions	Maximum score:	a)1	a)General Job

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	descriptions, including skills and competence requirements	descriptions, specifications and competency framework	<p>place and qualifications met (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))</p> <p>c) Accurate recruitment, appointment and promotion records available</p>	<p>Skills and competency frameworks.</p> <p>Appointment, recruitment and promotion records</p>	<p>4 points</p> <p>All a, b and c: 4 points.</p> <p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>	<p>b)0</p> <p>c)1</p>	<p>Descriptions from SRC adopted. Job descriptions for all cadre of staff sampled across the County were available on file</p> <p>b)Skills and competency framework not developed but expected to be derived from the National Government Joint Capacity Assessment and Rationalisation Report</p> <p>c)There is an accurate recruitment, appointment and promotion process and records available.</p> <p>There is a County Human Resource advisory Committee that meets monthly to deal matters of human resources from promotions, discipline, resignations, and</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							confirmations .Minutes of the committee were availed
3.3	Staff appraisal and performance management operationalised in counties	Staff appraisals and performance management	<p>a) Staff appraisal and performance management process developed and operationalised.</p> <p>b)Performance contracts developed and operationalised</p> <p>c) service re-engineering undertaken</p> <p>d) RRI undertaken</p>	<p>Review staff appraisals.</p> <p>County Act, Art 47 (1).</p> <p>Country Public Service Board Records.</p> <p>Staff assessment reports.</p> <p>Re-engineering reports covering at least one service</p> <p>RRI Reports for at least one 100 day period</p>	<p>Maximum score: 5 points.¹</p> <p>a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for</p> <p>b) Performance Contracts in place for CEC Members and Chief Officers: 1 point</p> <p>Performance Contracts in place for the level below Chief Officers: 1 point</p> <p>c) Service delivery processes re-engineered in</p>	<p>a)0</p> <p>b)1</p> <p>c)0</p>	<p>a)There is an appraisal tool in place adopted from Public Service Commission.</p> <p>Staff appraisal availed but does not apply across the board. Mostly applies to the senior and middle level staff and not the lower cadre. It is also not done regularly.</p> <p>b)Performance contracts in place are signed between the Governor and the CEC's and later signed by the COs availed for the financial year 2016/2017</p> <p>c)Service re-engineering</p>

¹ Note: higher points only expected in subsequent ACPAs, but PM is kept stable across ACPAs.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					counties: 1 point d) Rapid Results Initiatives-RRIs launched/upscaled : 1 point	d)0	not yet done d)No RRI undertaken Performance measure not met because the staff appraisal and performance process has not been fully operationalised to all staff of the county. Service re-engineering has not yet been done and no Rapid Results Initiatives have been launched
Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i> Max score: 18 points							
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and	County Act, Art 99-100.	Maximum 3 points. CEU fully established with all milestones (a) - (e) complied with: 3 points.	3	a).There is an existing and functional unit headed by the director civic education with three dedicated staff in place b).There is an officer designated to serve in

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>(c) Budget,</p> <p>(d) Programs planned, including curriculum, activities etc. and</p> <p>(e) Tools and methods for CE outlined.</p>		<p>2-4 out of the five milestones (a-e): 2 points</p> <p>Only one: 1 point.</p>		<p>the civic education and public participation sector</p> <p>c).There is a budget in place amounting to Kshs. 2M given annually</p> <p>d).There is a curriculum in place for civic education adopted from the Ministry of Devolution.</p> <p>e).There is an outlined procedure which is followed on how Civic Education is conducted including notification to the citizens, the agenda and minutes and feedback.</p>
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on training of citizens	Maximum 2 points. Roll out of minimum 5 civic education	2	Partnered with the Centre for Enhanced Democracy and Good Governance and undertook a social audit report 2016 for

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	activities: 2 points.		<p>the Baringo County which produced a report entitled “Empowering the Citizenry to promote efficient and effective service delivery in health and education sectors through detection and prevention of corruption and abuse of power”</p> <p>Availed evidence of working with Centre for Enhanced Democracy and Good Governance, Institute of Economic Affairs and URAIA.</p>
4.3	Counties set up institutional structures systems & process for Public	Communication framework and engagement .	a) System for Access to information/ Communication framework in place, operationalised and public notices and user-friendly documents	County Act, Art. 96. Review approved (final) policy / procedure documents describing access to information system and	Maximum 2 points. a) Compliance: 1 point. b) Compliance: 1	2	<p>There is a County Public Participation Act.</p> <p>There is a communication policy and communication strategy in place.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	Participation		<p>shared In advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and officer is operational.</p>	<p>communication framework and review evidence of public notices and sharing of documents. Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)</p>	point.		<p>Information is passed to the citizens through magazines, fliers and are accessible via the county website.</p> <p>There are designated officers in place.</p>
4.4		Participatory planning and budget forums held	<p>a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional</p>	<p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations Minutes from meetings in the forums.</p> <p>List of attendances, Meetings at ward levels,</p>	<p>Maximum 3 points.</p> <p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>	3	<p>a).Participatory planning meetings held for the budget for the financial year 2017/18</p> <p>b).Invitations available, minutes from the meetings of the forums available, list of attendance available, meetings at ward level available. Minutes</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p>	<p>Link between minutes and actual plans.</p> <p>List of suggestions from citizens, e.g. use of templates for this and reporting back.</p> <p>Feedback reports / minutes of meetings where feedback provided to citizens</p>			<p>availed for February 14th 2015, April 15th 2016, December 13th 2016 and 17th January 2017.</p> <p>c).The representation meets the requirements of PFM act sec. 137 i.e. it comprises of the Governor, members of the CEC and representatives from the county representing various interest groups (professionals, business leaders, labour issues, persons with disabilities, and various faith based groups. Details of full membership to the County Budget Economic Forum availed</p> <p>d). Agenda items</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			f) Feed-back to citizens on how proposals have been handled.				<p>shared, Invitations available, minutes from the meetings of the forums available, list of attendance available, all this indicated a structured meeting</p> <p>e) List of suggestions from citizens available in the minutes provided to the team</p> <p>f).Feedback reports/ minutes of meetings where feedback is provided to citizens availed</p>
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is feed-	Maximum points: 1 Compliance: 1 point.	0	County Annual Progress Report in the prescribed format was not available.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				back mechanism in place.			
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of: <ul style="list-style-type: none"> i) County Budget Review and Outlook Paper ii) Fiscal Strategy Paper iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results 	PFM Act Art 131. County Act, Art. 91. Review county web-page. (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	Maximum points: 5 points 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points 1-2 issues: 1 point 0 issues: 0 point.	3	Publications online include: <ul style="list-style-type: none"> • County Budget Review and Outlook Paper • Fiscal Strategy Paper • Approved budget • Annual development plans • CIDP • Quarterly budget progress implementation reports The following publications were not available on-line: <ul style="list-style-type: none"> • Audit reports of financial statements; • Annual progress reports (C-APR) with core county indicators • Procurement plans and rewards of contracts • Annual Capacity & Performance

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			ix) County citizens' budget				Assessment results
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	County Act, Art. 23. Review gazetted bills and Acts, etc. Review county web-site.	Maximum 2 points Compliance: 2 points.	2	21 Bills presented and 19 Acts passed in total Published and gazetted in the Kenya Gazette and 8 Bills available on the website.
Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.							
5.1	Output against plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects <i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation.</i> <i>Weighted measure</i>	Sample min 10 larger projects from minimum 3 departments/sectors. Points are only provided with 100 % completion against the plan for each project. If a project is multi-year, the progress is reviewed against the expected level of completion by	Maximum 4 points (6 points in the first two AC&PAs).² More than 90 % implemented: 4 points (<u>6 points</u> in the first two AC&PAs). 85-90 %: 3 points	1	There is no completion register of projects. However the finance department has started a development expenditure per project template from the financial year 2016/17. This should assist in calculating the percentage of planned projects completed.

²As VFM is only introduced from the third ACPA, the 5 points for this are allocated across indicator 5.1 to 5.4 in the first two ACPA on the top scores in each PM, e.g. from 4 points to 6 points in the Performance Measure No. 5.1

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects is made, and weighted according to the size.</p>	<p>end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p>	<p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 point will be awarded.</p> <p>An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6</p>		<p>On the basis of the template the following projects were among the completed ones in the financial year:</p> <ul style="list-style-type: none"> • Kabartonjo town - upgrade to Bitumen Road Kshs. 13,435,412 • Mogotio Town - Upgrade to Bitumen Kshs. 30,955,226.40 • Upgrading/Construction of Markets – Kabarnet Kshs. 13,769,630 • Sosurwo water project Kshs. 4.1 Million • Medical equipment , CT Scan Kshs. 36 million <p>Performance measure not met because the county does not have a completion register of</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					respectively in the first two AC&PA).		projects. It is was therefore not possible to measure the percentage of planned projects implemented in the last financial year
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within budget estimates (i.e. +/- 10 % of estimates).	<p>Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors.</p> <p>Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied). Review completion</p>	<p>Maximum 4 points. (5 points in the first two AC&PAs).</p> <p>More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&PAs)</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>	2	<p>Sampled projects that were executed within costs.</p> <ul style="list-style-type: none"> Upgrading cereal-Kaprogonya Road to bitumen Budget Kshs. 31,601,440 Actual cost Kshs. 31,601,440 Mogotio Town - Upgrade to Bitumen Budget Kshs. 28,400,000.00 Actual cost Kshs. 30,955,226.40 Which is 9% above cost Construction of Bitumen road in Marigat Town Budget Kshs. 14,000,000.00 Actual

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				<p>reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&E reports.</p> <p>Compare actual costs of completed project with original budgeted costs in the ADP/budget.</p>			<p>13,981,701</p> <ul style="list-style-type: none"> Medical equipment , CT Scan and maternity Budget Kshs. 36 Million, Actual Kshs. 36 Million Construction of Karbanet Market budget Kshs. 13,586,246 Actual Kshs. 13,769,630
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budgeted evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	<p>Review budget and quarterly budget execution reports as well as financial statements.</p> <p>Randomly sample 5 larger projects, which have been completed 2-3 years ago.</p> <p>Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually</p>	Maximum 3 points (4 points in the first two AC&PAs).	2	<p>Maintenance budget for year 2016/17 for the roads sector was Kshs. 21,737,356 against a total budget of Kshs. 409,583,066 which was 5%</p> <p>Maintenance budget for water projects was Kshs. 16,218,600 against a total budget of Kshs. 342,562,020 which was 5%</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				been provided for maintenance of these investments.	More than 5 % but only 3-4 of the projects are catered for: 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.		
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	Maximum points: 2 points (3 points in the first two AC&PAs) All 100 % of sample done in accordance with framework for all projects: 2 points (3 points in the first two AC&PAs) 80-99 % of projects: 1 points	0	No Annual Environmental and Social Audits have been undertaken in the county 1.
5.5	EIA /EMP	EIA/EMP	Relevant safeguards	Sample 5-10 projects	All 100 % of	2	All sampled projects

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	procedures	procedures from the Act followed.	<p>instruments Prepared: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to commencement of civil works in case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA/ESMPs have been prepared and approved safeguards provisions from part of the contract.</p>		<p>sample done in accordance with framework for all projects: 2 points</p> <p>80-99 % of projects: 1 points</p>		<p>have safeguards instruments prepared</p> <p>The County has passed the Baringo County Sustainable Charcoal Production Act, and Baringo County Polythene Control and Management Act</p> <p>Draft County Government Environmental Policy not yet approved</p> <p>The County does not have its own customized Environmental Management Act and relies on the NEMA Act</p> <p>Common program of environmental screening, surveillance and monitoring of environmental management plans in conjunction with</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>NEMA in place</p> <p>Environmental Impact Assessments – EIA, undertaken for some county for sampled projects and EIA reports provided as evidence.</p> <p>2. Proposed residential cum commercial development on plot LR.No. Baringo/Kapchomus o NEMA/PR/BR/G/5/2/2/74</p> <p>3. Proposed Koiser Water Pan project in Barwesa Ward, Baringo North Sub County NEMA/PR/G/5/2/2/60</p> <p>4. Proposed development of Marigat town loops roads NEMA/PR/BR/G/5/2/2/68</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>5. Proposed Mogotio Livestock Improvement Centre Community Water Borehole in Kipsogon village, Lembus-Soi Location NEMA/PR/BR/G/2/2/82</p> <p>6. Proposed expansion project at Soi Safari Lodge in Baringo County NEMA/PR/BR/G/5/2/2/79</p> <p>Initial Environmental Audit report for Kenya School of Government NEMA/EA/BRG/5/2/05</p>
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money	To be included from the 3rd AC&PA only. A sample of minimum 5 projects will be reviewed.	Maximum 5 points. To be developed during implementation	In order to ensure that the scores	N/A

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			assessment tool.	<p>The methodology will be developed at a later date, prior to the 3rd AC&PA.</p> <p>Note that a sample will be taken of all projects, not only the ones, which are funded by the CPG. The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points.</p>	<p>based on the TOR for the VfM.</p> <p>Points: maximum 5, calibration between 0-5 points.</p> <p>E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4 points, etc.</p>	<p>always vary between 0-100 points, the 5 points are allocated across the PMs 5.1-5.4 with 2 extra points to the PM No. 5.1 and 1 extra to each of the PMs No's 5.2-5.4 until VfM is introduced</p>	

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
						from the 3 rd AC&PA .	
					Total Maximum Score: 100 points.	47	

3.0 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

3.1: Summary of Results

Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Assessment Met/ Not Met
1. County signed participation agreement	Assessment Met
2. Capacity Building plan developed	Assessment Met
3. Compliance with investment menu of the grant	Not Applicable
4. Implementation of CB plan	Not Applicable

Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Assessment Met/ Not Met
Minimum Access Conditions Complied with Compliance with Minimum access conditions	To ensure minimum capacity and linkage between CB and Investments	Assessment Met
Financial Management Financial statements submitted	To reduce fiduciary risks	Assessment Met
Audit Opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce Fiduciary risks	Assessment Met
Planning Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	Assessment Met
Adherence with the investment menu	To ensure compliance with environmental and social safeguards and ensure	Not Applicable

	efficiency in spending	
Procurement Consolidated procurement plans in place	To ensure procurement planning is properly coordinated from the central procurement unit	Assessment Met
County Core staff in place	Core staff in place as per County Government Act	Assessment Met
Environmental and social safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks	Assessment Met
Citizens' Complaint System in place	To ensure sufficient level of governance and reduce risks for mismanagement	Assessment Met

Performance Measures

Key Areas	RESULT(SCORE)
KRA 1: Public Financial Management	14
KRA 2: Planning and monitoring and evaluation	8
KRA 3: Human Resources Management	3
KRA 4: Civic Education and Participation	15
KRA 5: Investment implementation & Social and environmental performance	7
TOTAL SCORE	47

The following is a summary of findings on capacity building requirements of the county based on the assessment (overall indicative areas) listed by Key Result Areas.

a) Public Finance management

- Train staff on proficiency and use of IFMIS Hyperion module;
- Sensitize and induct relevant staff on installed ICT based revenue collection systems to enhance revenue generation, collection and accountability;
- Recruit new audit committee members as per the regulations and train them on their roles and responsibilities

- Train and sensitize the County Assembly Public Finance and Investment Committee to enable them to scrutinize the external audit reports in a timely manner.
- Urgent need for a secure storage space in the county offices for procurement files

b) Human Resources

- Staff rationalization for all these categories in accordance with the new scheme of service developed by SRC for the counties to be done.
- Putting in place the staffing plan and annual targets.
- Capacity building skills in performance appraisal skills to supervisors to enable them carry out effective appraisals for all staff
- Develop capacity in service reengineering
- Support performance improvement through training, short courses, workshops, conferences.

c) Environment and Social Safeguards

- Capacity building in screening of environmental social safeguards and follow up and implementation of EIA/EMP procedures.
- Short courses for key staff on EIAs/EAs process; conducting public participation processes, support continuous professional development and accreditations;
- Put in place project completion register and build capacity of staff to able to effectively update and maintain the register
- Training in project management to ensure project implementation within budget estimates
- Gazette, induct and operationalize the County Environment Committee
- Participation in workshops and conferences arranged by professional bodies and special interest groups/networks (e.g. NEMA);

d) Monitoring and Evaluation

- Putting in place a central M & E framework and policy
- Putting in place the County M& E Committee
- Induction training for M&E staff, departmental staff etc. on central M&E framework data and information collection, analysis and reporting for projects
- Training of staff on M&E systems, data and information collection for M&E, preparation of status/periodical progress reports and disseminations
- Training of staff on “value for money” assessments and reporting for projects/investments

e) Civic Education and Public Participation

- Put in place a citizen complaints system

4.0 CHALLENGES IN THE ASSESSMENT

The following were some of the key challenges encountered during the process of undertaking the assignment.

- Poor and unreliable Internet Connectivity
- Unreliability of the IFMIS system hence getting some reports from the system was a major challenge
- The input of the County Assembly was rather minimal only to the extent of the bills and acts passed and financial statements

5.0 SPECIFIC AND GENERAL COMMENTS TO INDIVIDUAL ASPECTS OF THE ASSESSMENT PROCESS

Issues raised and respective recommendations made by individual aspect of assessment, i.e. MACs, MPCs and PMs are provided in the following sections 5.1 to 5.3.

5.1 MAC's

The documents were availed

5.2 MPC's Issues

- The financial statements for the financial year 2015/16 were provide. The county did not meet the condition as it had a qualified opinion.
- Planning requirements are met with minimal gaps identified in the assessment
- Procurement indicators are met with Consolidated Procurement Plan for the current Financial Year in place.
- Core Staff in place was fully met.
- Environmental and Social Safeguards systems were in place with the appointment of members of the County Environment Committee..
- Citizens' Complaint system was met with the appointment of members of the complaints /grievance handling committe.

5.3 PMs

KRA 1: Public Finance Management

The following observations were made:

- IFMIS Hyperion not used for budget preparation
- IFMIS System not fully utilized especially for procurement and cash modules
- Automated revenue collection system started in January 2016
- Audit committee is not in place
- The County Assembly did not scrutinize the audited financial statements for the year 2014/15
- There is no adequate secure storage space for procurement files

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- All departments did not have a designated planning and M&E officer
- CIDP, ADP and Budgets are in place. The CIDP, ADP and budgets were published on the county website
- Linkages between CIDP , ADP and budget were not easy to establish as there seem to be no document available that could properly link all the three documents
- Means of verifying that the CIDP provided for reporting mechanism and monitoring and evaluation of the projects
- A county annual progress report was not in place

KRA 3: Human Resource

- There was no approved staffing plan in place and no annual targets.
- Staff Appraisals are not cascaded down
- There is no customized HR Policy in place
- Service re-engineering and rapid results initiatives were not launched

KRA 4: Civic Educations and Participation

There is a Civic education department in place that has in place communication frameworks for effective engagement with the citizenry.

KRA 5 Investments and Social Environment Performance

- No project completion register in place
- There are regular environmental awareness campaigns

6.0 NOTIFICATION OF DISAGREEMENT WITH THE OUTCOME OF THE ASSESSMENT ALREADY NOTED DURING THE FIELD-TRIP

- No notice of disagreement was noted as the team gave an overview of their experience during the assessment and a highlight of the weak areas that needed improvement and which the County staff admitted as a need.
- None of the Quality assurance variation issues have arose so far on the assessment report.

7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCE

Table 9: Areas of the county of weakest performance during the field visit.

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"> Lacks Capacity in IFMIS Hyperion Module Audit Committee to be constituted urgently Inadequate procurement storage space
KRA 2	Planning &M&E	<ul style="list-style-type: none"> Linkages between the CIDP, ADP and Budget Monitoring and evaluation of completed projects
KRA 3	Human Resource Management	<ul style="list-style-type: none"> No staffing plans and annual targets Staff appraisal system to be put in place Service re-engineering and rapid results initiatives not launched Training of staff is not regular
KRA 4	Civic Education and Participation	<ul style="list-style-type: none"> Citizens' complaint system not in place
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> There is no project completion register in place. Maintenance budgets for completed projects Operationalize the County Environment Committee

APPENDIX 1: ENTRY MEETING MINUTES

MINUTES OF THE INCEPTION MEETING HELD AT BARINGO COUNTY

Date: 27th June 2017

Time: 8.30 AM to 9.30 AM

Venue: Baringo County Headquarters, Kabarnet

In attendance

- | | |
|---------------------------|---|
| 1. Hon. Geoffrey Bartenge | CEC, Treasury , Baringo County |
| 2. Mr. Evans Lokabel | Director Planning, Baringo County KDSP Focal Person |
| 3. Nyabicha Oniango | Devolution KDSP Expert |
| 4. Caroline Sang | MODP / KDSP |
| 5. Kiprono Kosgei | Senior Economist, Baringo county |
| 6. Michael Gathogo | Supply Chain Management Officer, Baringo County |
| 7. Dorah Sawe | Human Resources Performance, Baringo County |
| 8. Mike Kukat | Snr. Citizen Education Officer, Baringo County |
| 9. Ronald K. Cherutich | Principal Budget Officer , Baringo County Assembly |
| 10. Francis Karimi | Accountant, Baringo County |
| 11. Nehemiah Kandie | Accountant, Baringo County Assembly |
| 12. Kimuna Solomon | Economist 1, Baringo County |
| 13. Michael Ngetich | Economist, Baringo County |
| 14. Sawe Kamagur | Director Budget, Baringo County |
| 15. Alice Kipwei | Director Supply Chain Management, Baringo County |
| 16. Wesley Lepop | Director Civic Education, Baringo County |
| 17. Loice Shuma | Team Leader, Matengo Githae & Associates |
| 18. Willaim Mirasi | Consultant, Matengo Githae & Associates |
| 19. Winnie Wanjiku | Asst. Consultant, Matengo Githae & Associates |

Agenda

1. Introductions by County Officials
2. MoD & Planning and KSDP Representatives presentation
3. Matengo Githae & Associates presentation
4. Conclusion

Min 1: Introductions By County Officials

The meeting started with a word of prayer from one of the county officials.

The KDSP focal point person Mr. Evans Lokabel welcomed the entire team to Baringo County and asked all the people present to introduce themselves.

He indicated that the County was ready for the assessment and would co-operate in the entire process. All Key Result Areas were represented at the meeting.

The CEC, Treasury Mr. Geoffrey Bartenge joined the meeting later.

Min 2: MoD & Planning and KSDP Representatives presentation

Mr. Oniango and Ms. Sang took the members present through the ACPA processes and made the following remarks

- The ACPA is done every year from September to November but due to unavoidable circumstances it had been delayed;
- The assessment evaluates the impact of the grant disbursement;
- Results will be published in the National Gazette;
- Baringo County got the privilege of being assessed among the first counties in the country;
- The main requirements that must be submitted to the assessors are the MACs, MPCs and PMs;
- The assessment is meant to be for access to the level 2 grants hence the level 1 grants will not be affected in any way;
- It was noted that this is not an audit exercise but an assessment exercise that should be independently undergone.

Min 3: Matengo Githae & Associates presentation

Ms. Shuma introduced the Consulting team and thanked Baringo County for their warm welcome.

She noted that the exercise would take three days and would be purely evidence based. There was need for co-operation from the County officials to ensure a smooth assessment process. The county officials assured the consulting team that they would co-operate fully.

The process would be done KRA wise

The County Officials requested that the assessment to start with three KRA mainly, Public Finance Management, Planning, Monitoring and Evaluation and Civic Education as the concerned departments would be attending another forum in Nakuru from June 28th 2017.

It was agreed that there would be an exit meeting on Wednesday afternoon, June 29th 2017.

There being no other business the meeting ended at 9.30 am.

APPENDIX 2: EXIT MEETING MINUTES

MINUTES OF THE EXIT MEETING HELD AT BARINGO COUNTY

Date: 29th June 2017

Time: 3.30 PM to 4.30 PM

Venue: Baringo County Headquarters, Kabarnet

In attendance

- | | |
|-----------------------------|---|
| 1. 1.Hon. Geoffrey Bartenge | CEC, Treasury , Baringo County |
| 2. Mr. Evans Lokabel | Director Planning, Baringo County KDSP Focal Person |
| 3. Michael Gathogo | Supply Chain Management Officer, Baringo County |
| 4. Jonathan Sang | Snr. Supply Chain Management Officer |
| 5. Dorah Sawe | Human Resources Performance, Baringo County |
| 6. Francis Karimi | Accountant, Baringo County |
| 7. Michael Ngetich | Economist, Baringo County |
| 8. Alice Kipwei | Director Supply Chain Management, Baringo County |
| 9. Philip Nandwa | Snr. Land Reclamation Officer |
| 10. Wesley Lepop | Director Civic Education, Baringo County |
| 11. Collins Masaria | Human Resources Assistant |
| 12. Willaim Mirasi | Consultant, Matengo Githae & Associates |
| 13. Winnie Wanjiku | Asst. Consultant, Matengo Githae & Associates |

Agenda

1. Key findings of the assessment and recommendations from consultants
2. Responses from County Government and Recommendations
3. Any disagreement and the final resolution

The meeting started at 3.30 pm with a prayer from one of the county officials

Min 1: Key Findings of the Assessment

The Team leaders took the meeting through the general findings and areas of weaknesses as follows:

Minimum Access Conditions

The county met the minimum access conditions by signing the participation agreement and developing a CB Plan for 2016/17 and 2017/18

Minimum Performance Conditions

There was no Citizens' Complaint system in place

This is a major challenge that needs to be addressed since just having the secretary take complaints is not enough to claim as being a complaints system

Recommendation: A complaints system is required to be procedural and systematic from the collection of complaints, analysis of the complaints to giving feedback on how complaint has been resolved.

Performance Measures

KRA 1: Public Financial Management

- County needs to adopt the IFMIS Hyperion method in coming up with their budget instead of doing it manually as is the case currently;
- The County observes the budget process by following the budget calendar as is stipulated;
- The credibility of the budget- budget was under absorbed;
- Although the county has an automated revenue collection mechanism which was in place from January 2016 the amounts collected through the system were at 57% and this needs to be improved;
- Income & Expenditure statement and budgets execution reports not done monthly as is required;
- Internal audits are done as is required, however the external audit for the previous financial year have not been scrutinized;
- There is no Audit Committee in place;
- Procurement: use of the IFMIS system is not as expected since only less than 15 steps are undergone via the portal;
- There is need for the procurement department to look into having a secure storage location for all files in the department.

KRA 2: Planning and M&E

- Each department is required to have a focal dedicated officer. At the moment there are only two departments of health and agriculture;
- The CIDP does not give clear planning goals and objectives as well as an implementation plan with clear outcomes and linkage to the CIDP programs;
- No annual progress report submitted although what was provided was a progress report from 2013-2017 and the fourth quarter budget implementation report for 2015/16;
- No evaluation of completed CIDP Projects.

KRA 3: Human Resource Management

- No approved staffing plan in place;
- Skills and competency framework derived from SRC;
- Staff appraisals need improvement across the board involving all employees;
- Service re-engineering is not undertaken;
- RRI is not undertaken as is required.

KRA 4: Civic Education and Public Participation

- Out of the 21 bills and acts passed, only 6 were posted on the website

KRA 5: Investment Implementation and Social and Environment Performance

- No project completions register in place. It was not easy to measure the percentage of planned projects completed. Measures had to be done through other means.
- No domesticated environmental management act in place but instead the County relies on NEMA Acts to come up with strategies.
- County Environment Committee not operational

Min 2: Responses from County Government and Recommendations

The Consultants and County officials discussed the various issues raised and consultants gave some recommendations.

Performance Measures

KRA 1: Public Financial Management

Issue 1: IFMIS Hyperion system not in use

Recommendation: There should be capacity building in the IFMIS Hyperion method used in the county.

Response: The County Officials informed the consultants that there are two officers trained on Hyperion system.

There will be capacity building program in the course of the new financial year where the rest of the members of the finance team will be trained on IFMIS Hyperion system.

They also noted that the IFMIS system has not been very stable and there needs to be something done to improve the system.

Issue 2: Budget credibility

Response: The County officials noted that there was need to improve on budgets estimates to ensure that there was proper budget utilization.

Recommendations: There should be regular meetings to review budgets preferably on a quarterly basis

Issue 3: Audit Committee

Response: There was no audit committee in place and the process of recruiting new audit committee members was on going.

Issue 4: Lack of space in procurement department

Response: The department is currently housed in a leased space which is not adequate. The County has started the process of building a new office block that will house all departments and have adequate space. A contract for the same has already been awarded.

KRA 2: Planning and M&E

Issue 1: Focal Point M & E staff in each department

Response:

At the moment there are only two departments that have M & E officers. Once Monitoring and Evaluation Policy is fully implemented this will be done. The process has begun.

Issue 2: Linkages between CIDP, ADP and Budgets

Response: The original CIDP was not done realistically but were done in a hurry to allow the county to access fund in 2013. It is expected that the subsequent CIDP, ADP will take into account the linkages with the budget.

Issue 2: Evaluation of completed projects

Response: The County noted that in most cases the projects are not completed in the expected timeframe due to various reasons as follows:

- Most financing of projects is availed towards the end of the second and third quarter.
- The procurement plan is availed towards the end of the first quarter hence meeting the projects deadline is nearly impossible by the second and third procurement quarter. The delay in procurement is due to the fact that it was devolved into departments and hence there is not enough capacity to develop committees to handle all issues that come up simultaneously.

In the M&E department, the policy was done recently hence most functions have not kicked off due to the fact that it takes time to implement the policy set out. The resources availed are minimal hence forming committees and ensuring that all projects are as required takes a longer period of time than is expected. The county is hopeful that from the resources that will be availed by KDSP, the M&E projects will kick off as expected.

There was an assumption made that evaluation of completed projects should be done by an external consultant. At the moment the completion certificate is given by an internal evaluator. All projects are measured by the accessibility, viability and competency of the projects done. The methodology used by the external evaluator would be based on scientific evaluation to track the absorption process and viability of the programs flagged off in the county.

Recommendations: There should be both an external and internal evaluator to conduct the project evaluation process. The external evaluator will determine when the certificate of completion will be given.

KRA 3: Human Resource Management

Issue 1: No Approved staffing plan in place

Response: Staffing plan is on draft form and not yet approved. The county public service board is working on it.

Issue 2: No skills and competency framework

Response: The County is yet to domesticate the CARPS report and come up with their own suitable HR policy

Issue: Staff Appraisals Not Cascaded Downwards to the lowest level

Response: Staff appraisals are done for top level and middle level cadre of staff. This has not been done to the lower cadre due to lack of skills by the supervisory staff to carry out effective appraisals to the lowest level

Recommendations: The HR policy should be in place to take of the staffing plan, skills and competency framework in accordance with the SRC guidelines. This will also deal with staff appraisal system.

KRA 5: Investment Implementation and Social and Environment Performance

Issue 1: No Project completion Register

Response: It was confirmed that there was no project completion register in place. This was blamed on the fact that project supervision lies on the departments and there was no centralized project monitoring and evaluation system in place. It is expected that once the Monitoring & Evaluation policy is fully implemented this will be taken care of. For the financial year 2016/17 the finance department has implemented a tool that will help with linking the ADP, Budget and actual costs incurred per project.

Issue 2: No County Domesticated Environmental ACT in place

Response: Not all functions of environmental management had been devolved to the Counties. The only devolved functions are: Noise pollution, Air pollution control and Solid Waste Management.

However they will endeavour the put in a domesticated Environmental County Act.

Min 3: Any Other Business

The county officials noted that there was need for the county assemblies to assist the county government in implementing its mandate by being supportive in its oversight role rather than competing.

The County team took the findings and the recommendations of the assessment process positively and promised to implement the suggestions for improvement.

There being no other business the meeting ended 4.30 PM.