

MURANG'A COUNTY ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

From

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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
CGE	-	County Government of MURANG'A
CIDP	-	County Integrated Development Plan
CO	-	Chief Officer
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 assessment team from **Matengo Githae & Associates** thanks all Murang'a 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.

We sincerely acknowledge the contribution made by Mr. J.M Muthamia Deputy County Secretary who presided over the assessment entry meeting. We also thank Mr. Elijah Kinaro Director of Economic Planning and Joseph Ngugi, County Projects Coordinator in the office of the County Secretary who were the focal point of contact and tireless coordinators of the assessment exercise on behalf of the County Government Murang'a.

Finally, we wish to acknowledge the CEC Trade, Investments, Industry & Investments David Waweru, whom we also interacted with during the assessment and proved most helpful. Finally, we wish to sincerely appreciate the entire Murang'a County staff team including those from the County Assembly who facilitated our three -day field work.

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 form 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.

A summary of the findings was as follows:

Table 1: The summary of the assessment was summed as follows:

ACPA Measures	Outcome
MAC	All were complied with MAC except for item 3 and 4- which has not been implemented
MPC	Had met 7 MPCs, MPC 1 on Adherence to Investment Menu was not applicable in this assessment and MPC 3 not met on Audit Opinion

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	10
	KRA 2: Planning, Monitoring and Evaluation	10
	KRA 3: Human Resources Management	4
	KRA 4: Civic Education and Participation	11
	KRA 5: Investment implementation & Social And environmental performance	0
	TOTAL	35

Achievements

The County of Murang'a met all the MACS and five MPCs. The county did relatively well in a civic education by having an established civic education unit as well as relevant legislation: The County Participation Act 2015. The County also had dedicated civic education officers and had allocated a budget for CE/PP.

Weaknesses

The County had not fully implemented IFMIS. It further did not prepare monthly and quarterly financial statements. With respect to M &E and in planning, it was observed that there was no allocation of budget for M&E. There was further no evidence adduced regarding the preparation of C-APR. In addition, the internal audit committee had not been constituted and neither did the Assembly scrutinize audit reports. In human resource management, the executive had neither prepared a staffing plan nor a skills and competency framework. Regarding public participation, there was no citizen complaint committee. Lastly, the County lacked comprehensive investments and project implementation status reports.

Challenges

The main challenge experienced during the assessment was that the IFMIS system was experiencing a downtime during the assessment which meant evidence from the system could not be exhaustively verified. Secondly, due to logistical challenges, the assessors were only given an opportunity to visit projects which were near the County headquarters.

Areas of Improvement

Some of the key areas that required improvement in governance were: implementation of the IFMIS, preparation and timely submission of quarterly financial and budget reports, preparation of monthly financial statements, monitoring and evaluation, revenue collection, internal audit, documentation of assets, performance management, social impact monitoring and public participation

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 led by the County Secretary. 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 Murang'a 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 assessors 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 modelled 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/exit session/meeting with the entire MURANG'A County Executive team 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 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 assessment.
- The level of information availed vis a vis what was expected.
- Comments from the County team.

1.2 Time Plan

Table 2: Activity Work Plan

Activity	31 st July 2017	1 st Aug 2017	2 nd Aug 2017	3 rd Aug 2017	4 th Aug 2017
Inception meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Exit Meeting					
Preparing Report					

2.0 SUMMARY OF RESULTS

The summary of the results of the assessments are provided in the tables 3, 4 and 5 below by MACs, MPCs and PMs respectively.

2.1 Minimum Access Conditions (MAC)

Table 3: Summary of results for Minimum Access Conditions

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 participation agreement was signed on 14 th June 2016. A copy was availed to the assessment team.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex).	At the point of time for the ACPA for the current FY. First year a trigger to be	Met	The CB plan was in place and was developed according to the format provided in the grant manual. The CB plan was based on the key indicators as per the

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
	driver's seat on CB.	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 Manual (annex).	achieved prior to the start of FY.		self-assessment.
3. Compliance with investment menu of the grant	Important to ensure quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports. MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for previous FYs in accordance with the Investment menu		Not Applicable	Funding for this program was yet to take place.
4. Implementation of CB plan	Ensure actual implementatio	Minimum level (70% of FY 16/17 plan,		Not Applicable	There had been a delay in the program

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
	n.	<p>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>			implementation as funding was yet to be disbursed.

2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

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	As per the signed participation agreement and compliance with MAC's Copy of Agreement produced to the assessors signed by the Governor on the 14/06/2016
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 individual statements are	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 statements and 4	Met	Consolidated Financial Statements for 2015/6 were submitted to the Kenya National Audit office on 27 th October 2016 as evidenced by approval stamps on the copy of Consolidated Financial Statements provided. The consolidated financial statements were signed as

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>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>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>required by the Chief Officer, Head of Treasury and the CEC Member for Finance and Economic Planning on 26th October 2016 as evidenced by approval stamps.</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 applied (i.e. 2nd AC&PA starting in</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, see previous</p>	<p>Not Met</p>	<p>The executive and assembly financial reports carry adverse and qualified audit opinions respectively. The following are basis for opinion;</p> <ol style="list-style-type: none"> 1. The county failed to provide explanation and reconciliation of finance cost of Kshs.25,283,423 reflected in the financial statement, 2. Bank reconciliation to support bank balance of

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>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 	column.		<p>Kshs.515,601,658 was not provided to the auditors,</p> <p>3. Failure by the county to account for the purchase of fuel, oil and lubricants worth Kshs.12,292,712 . documents such as fuel registers, detailed orders, copies of work tickets were not availed to auditors,</p> <p>4. The county overspent in the following items; compensation to employees, and other payments by Kshs.127,857,103, and Kshs.56,612,186 respectively without approval as provided for by</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>PFM act 2012,</p> <p>5. The county procured consultancy service for baseline surveys on road infrastructure at a cost of Kshs.3,700,000, however no documentary evidence such as tender documents, requisitions, quotation, quotation evaluation and award minutes were availed to the auditors,</p> <p>6. The county made payment of Kshs.14,064,979 in respect of infrastructure that was not adequately supported by</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>documentary evidence,</p> <p>7. The county made payment through imprest and cheques to individuals of Kshs.49,373,718 in respect of rehabilitation program for alcoholic, drug abuse and male circumcision, however no documentary evidence were availed to the auditors,</p> <p>8. Payment of Kshs.6,890,708 was made to 2 consultants to carry out baeline survey on alcohol and drug abuse and writing of</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>situational report, this was not supported by documentary evidence,</p> <p>9. Kshs.2,746,760 was paid to benevolent health foundation USA a NGO for shipping of drugs and medical equipment, No shipping had been done by October 2016,</p> <p>10. The county paid Kshs.525,798 to a contractor for repairs and renovation of the county lands office. No documents were provided on how the contractor was sourced,</p> <p>11. The county procured coffee</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>seedlings worth Kshs.11,250,000 from a private nursery. The seeds were sourced through a request of quotation instead of open tender, no evidence was provided to show the beneficiaries,</p> <p>12. The county made payment of Kshs.156,909,034 in respect of KICOSCA games,KRA,transfer to ICT and tourism, and purchase of stationery which were not supported by documentary evidence,</p> <p>13. County assembly procured conference services at a cost of</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>Kshs.3,664,487 which was not supported by documentary evidence,</p> <p>14. Unsupported payment of legal fees of Kshs.2,600,000 was made by the county assembly.</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>The assessors reviewed the Murang'a County CIDP for the year 2013-2017 which had also been published on the County website.</p> <p>Annual Development 2015/16 seen and acknowledged by the County Assembly on 07th August 2015 as per letter of submission shared. However, it was not posted online.</p> <p>Budget 2015/16 submitted</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
					to County Assembly on 30 th June 2015 as per the letter of submission shared and evidence of the date of acknowledged stamped letter. The budget was gazetted on 27 th Jul 2015 as per Gazette Supplement shared.
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 system of reporting as defined in the Capacity and Performance Grant Manual) Review budget progress reports	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 related 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
		submitted to CoB.			
Procurement					
6. Consolidated Procurement plans in place.	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>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 procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.</p>	At point of the ACPA (for current year)	Met	<p>The County executive's procurement plan 2015-2016 was in place and was compliant with the budget.</p> <p>The Procurement plan encompassed projects in the budget and was prepared from the itemized budget. The team shared procurement plans for each of line ministries e.g. Education, Youth & Sports, Public Service Management & Administration, ICT, Finance and Planning, Agriculture & Trade, Industry and Tourism etc. All had itemized line items, unit costs, procurement method to be used, source of funds & IFMIS codes, planned reservation for target groups as well as timing preference on a</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>quarter to quarter basis.</p> <p>However, the executive's procurement plan was not revised as per supplementary budgets later passed and did not include updated procurement status.</p> <p>The County Assembly procurement plan seen and provided.</p> <p>However, the e County executive and the County assembly procurement plans were not updated throughout the year as budget revisions were done.</p>
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, 	At the point of time for the ACPA.	Met	<p>Organogram in place and elaborate enough at all levels</p> <p>The following staff positions were in place and had been filled by qualified staffs who had 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
		<ul style="list-style-type: none"> • 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 substantive compared to the schemes of service), sample check salary payments, job descriptions, interview and sample checks. Staff acting in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p>			<p>substantively appointed with Job Descriptions in personal files.</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 <p>However, the County Secretary’s file was not availed for sampling despite the assessors having requested for it and meeting with the said County Secretary.</p> <p>The Chief Finance Officer was in Acting capacity though with relevant qualifications (Graduate and a CPA)</p> <p>Focal Person for Environment Officer was the Public Health Officer</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>There designated M&E Officer who substantively designated as County Projects Coordinator with M&E qualification at graduate level pursuing a Masters in M&E.</p> <p>The County Assembly has adopted the scheme of service from the Society of Clerks.</p>
Environmental and Social Safeguards					
<p>8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance monitoring, grievance redress mechanisms, documentation & reporting) in place.</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard</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 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</p>	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18).</p> <p>Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in</p>	<p>Met</p>	<p>1. Received after the assessment was a letter dated 29th Nov. 2017 acknowledging the following projects which have met EIA requirements</p> <ul style="list-style-type: none"> a) Borehole for Ihura Stadiuim b) Rehabilitation of Kenya Agriculture Training Center-Muraaira

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>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 participation and consultation in safeguards process (free, prior and</p>	<p>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>* 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>	<p>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>c) Milk processing Creameries-Maragwa. However, there was no signed EIA certification provided as a proof for environment screening to prove that the assessment was duly done as this was not confirmed during the assessment period by the Assessment team.</p> <p>2. List of County Environmental Committee members generated in November 2017 provided which is</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
	informed consultations – FPIC)				<p>signed by the Chief Environment Office.</p> <p>3. No proof of investment screening against set of environmental and social safeguards given to the consultants.</p> <p>None of the following sampled had proof of being subjected to an EIA in accordance with Environmental Management and Coordination Act Cap 387. The projects were; Thaara Bridge, Kahuruko – Ithinga Road Kirathini – Muthini Road and Kirimiri Road.</p> <p>There was a draft Environmental work plan for 2017/2018</p> <p>Consultations with the focal person indicated that</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>the department only dealt with waste management</p> <p>3.N/A</p> <p>4. There was no County Environmental Committee. A copy of a letter from NEMA addressed to the County Governor requesting for gazettelement of the formation of the Environment Committee dated 28th April 2016 was availed to the assessors.</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> <ul style="list-style-type: none"> (a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems. b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints c) simple complaints form/template designed and available to the public d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.) e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place. <p><u>MoV</u>: Review county policy, availability of the focal office (recruitment files, salary payments, job description for focal point, and evidence for</p>	<p>At point of time for the ACPA.</p>	<p>Met</p>	<ul style="list-style-type: none"> a) The county had no Citizens complaint handling system. There was no complaints committee in place b) There were designated Focal Point Officers both at the Executive and the Assembly responsibly for Civic Education c) No evidence was provided of a complaints template provided to the public. d) Methods for receiving complaints disseminating information to the public are through: Advertisements, Public Notices, FM stations, website, twitter, online petitions, internet, Facebook and office online 0796233823, these are supported by personal reporting and public

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>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>			<p>attendance to the Public Gallery at the County Assembly</p> <p>Templates on monthly complaints report, complaints register and lodging forms provided after the assessment</p>

2.3 Performance Measures

Table 5: The summary of results for Performance Measures

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>	0	<p>The Budget for FY15/16 was prepared in a PBB format, however, it lacked a summary of programmes, their costings, key outputs and performance and outcomes as also noted by a letter of from COB received by the County on 11th August 2015.</p> <p>The budget was not developed using IFMIS Hyperion module. It was developed in MS Excel and uploaded to IFMIS.</p>
1.2		Budget process	Clear budget calendar with the following key	PFM Act, art 128, 129, 131.	Max. 3 points	2	a) The CEC – Finance issued

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		follows clear budget calendar	<p>milestones achieved:</p> <p>a) Prior to end of August 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</p>	Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.	<p>If all 5 milestones (a-e) achieved: 3 points</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>circulars as required by law as evidenced by the one for FY15/ 16 issued on 28th August 2015 and acknowledged by the assembly on 03rd September 2015.</p> <p>b)There was no evidence provided for CBROP for FY 15/16 submission to the assembly ,however, County Budget Review and Outlook paper for financial year 2016/17 submitted to County Assembly by CEC –Finance, ICT and Economic planning on 28th September 2017 as evidenced County Assembly approval stamp.</p>

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			<p>submit to county assembly by 15th of march and county 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>				<p>c)The County Fiscal Strategy Paper 2015/16 was submitted to the County Assembly on 26th February 2016 as evidenced by the County Assembly approval stamp. This was passed by the Assembly on Thursday, 10th March, 2015 as per the letter shared to Executive by the Clerk of County Assembly</p> <p>There was no evidence provided to show County budget for year 2015/16 was submitted by CEC Treasury and Economic Planning to the County Assembly by 30th</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>April, 2015.</p> <p>e) The assembly discussed and passed the budget with amendments as per session minutes with approval stamp of the county clerk on 23rd June, 2015. The same was and gazetted on 23rd July 2015</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>	2	<p>a)Expenditure deviation was 9 % as per the consolidated FS 2015/2016 Schedule IV Summary Statement of Appropriation: Recurrent and Development Combined that indicates overall utilization of 91%. Final total</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. More than 20 %: 0 point.</p>		<p>expenditure budget for 2015/16 was ksh 5,680,414,808 vs actual total spend of Kshs 6,269,336,988.</p> <p>b) As per the CBROP for FY 2015/16 sector expenditure deviation between budget and actual indicates majority of the sectors with more than 20% deviation however overall total deviation at 11.2% (Total Budget Kshs 6.850bln vs Actual Kshs Kshs 6.077bln)</p>
Revenue Enhancement							
1.4	Enhanced revenue management and administrative	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.	<p>Max: 2 points.</p> <p>Over 80% = 2 points</p> <p>Over 60% = 1 point</p>	0	The County has not automated revenue collection.

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1.5	n	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 sourced revenue for the financial years 2014/2015 and 2015/2016 was Kshs. 572,676,844 Kshs. and 641,812,030 respectively indicating an increase of 12%.
<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 CRA. b) Summary revenue, expenditure and progress report is published in the local media/web-page.	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 evidence of publication of summary revenue and expenditure outturns.	Max. 2 points. (a &b) Submitted on time and published: 2 points. (a only): Submitted on time only: 1 point.	0	a) The County provided evidence of preparation of quarterly financial Statements for FY 2015/16 and submissions to National Treasury for Q1, Q2, Q3 and Q4 on 30 th October, 2015, 03 rd February, 2016, 03 rd May, 2016 and 27 th July 2016 respectively. However, the team could not provide evidence of quarterly budget

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							reports b) Summary revenue, expenditure and progress reports were not published on 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	The Financial Statements 2014/15 and consolidated accounts for 2015/16 had been prepared in accordance with formats provided by the National Treasury and complied with PFMA and PSASB. They include schedules on; notes to the accounts, list of pending bills, list of payroll deductions and fixed asset register for the periods 2014/2015 and

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				report), and if classified as excellent or satisfactory, conditions are also complied with.			2015/2016.
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>	0	<p>There was no evidence provided to support preparation of monthly financial reports.</p> <p>The monthly income expenditure statements were not done as confirmed during the interviews.</p>
1.9		Asset registers up-to-date and inventory	Assets registers are up-to date and independent physical inspection and verification of assets should be performed once a year.	<p>Review assets register, and sample a few assets. PFM Act. Art 149.</p> <p>Checkup-dates.</p>	<p>Max. 1 point.</p> <p>Registers are up-to-date: 1 point.</p> <p>Transitional</p>	0	The County provided a hand-written asset register that was last updated on 30 th June 2014. This

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					<p>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>included asset description, asset type, and purchase price.</p> <p>The assets registers had not been updated since 30th June 2014.</p> <p>No transition record of the assets from the transitional arrangements from establishment in 2013 period</p>
<i>Audit</i>							
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 to Governor)	<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>	0	<p>The County Government had an Internal Audit function with three staff in place.</p> <p>The team had been reporting to the</p>

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							<p>Chief Officer - Finance.</p> <p>There was no evidence provided to indicate audit reports were prepared on a quarterly basis, however, there were audits that have been done.</p> <p>It was noted that County team could not provide evidence of such audit reports being discussed, reviewed or gaps identified being mitigated.</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	Max. 1 point. IA/Audit Committee established and reports reviewed by Committee and evidence of	0	An Internal Audit Committee had not been formed.

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				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 in the Committee). PFM Act Art 155.	follow-up: 1 point.		
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	2015/2016 Value of audit queries=989,372,566/6,269,336,988*100%=15.8%
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 audit queries: 1 point.	1	2015/2016 value of audit queries=15.8% Value of audit queries for 2014/2015=982,651,429/5,554,287,890*100%=17.7% Decrease on value of audit queries

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
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	There was no evidence provided to indicate the County Assembly had ever scrutinized any audit reports.
Procurement							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	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). a) 25 steps in the IFMIS procurement process adhered with. b) County has submitted required procurement reports to PPRA on time. c) Adherence with procurement thresholds and procurement	Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with in the sample. Review reports submitted. Check reports from tender committees and procurement units. Check a sample of 5	Max. 6 points. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2 points b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): 1 point c) Adherence with procurement	3	a) It was confirmed that 15 steps were done through IFMIS e-procurement; however, sourcing had not been implemented. b) There was no evidence provided to indicate submission of procurement status reports to PPRA. c) There was evidence of adherence of procurement thresholds from the following samples

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>methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and 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>procurement and review adherence with thresholds and procurement methods and evaluation reports.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of files.</p>	<p>thresholds and procurement methods for type/size of procurement in a sample of procurements: 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>selected done through open tender ; Thaara Bridge construction Ksh 19,414,311, Road works for Kahuruko-Ithanga-Kirathini-Mithini-Kirimiru (E552) kshs 78,654,299, Security service ksh 16,799 per guard per 12 hour shift, Ajibika irrigation construction Ksh 87,194,234, supply of milk cans kshs 23,942,00-, street lights installation in Kenol kshs 8,096,168, legal consultancy for policy generation and legislative drafting Kshs 3.3mln.</p>

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							<p>d)The county did not have a secure storage space. Each line ministries /department maintained their own files.</p> <p>e) From the above samples, there was evidence of complete evaluation reports including scoring and recommendation of the awards as well signing by evaluation members selected and appointed.</p>
<p>Key Result Area 2: Planning and M&E Max score: (tentative 20 points)</p>							
2.1	County M&E system and frameworks developed	County M&E/Planning unit and frameworks in place.	a) Planning and M&E units (may be integrated in one) established.	Review staffing structure and organogram. Clearly identifiable budget for planning and	Maximum 3 points The scoring is one point per measure	1	a) There was no evidence of a Planning and Monitoring and Evaluation Unit.

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>b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E</p> <p>c) Budget is dedicated for both planning and M&E.</p>	M&E functions in the budget.	Nos. a-c complied with.		<p>Which was also confirmed during interview sessions with the Finance and Economic Planning team.</p> <p>b) There was a dedicated Planning and M & E officer under the office of the County secretary, however, there were no M&E officers at ministries. Four M&E officers at line ministry had been recruited and were awaiting letters of deployment at the time of the assessment.</p> <p>c)There was no budget in place dedicated for planning and M&E</p>

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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	There was no evidence provided to indicate a County M&E committee was in place. The County officials interviewed confirmed as much.
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>	3	<p>The CIDP adhered to the guidelines and format sent by MoDP in July 2013 with all the required sections from cover page format requirement with Vision 2030 logo, background information and statistics to the last section of monitoring and evaluation.</p> <p>b) The CIDP had clear objectives, priorities and outcomes, reporting</p>

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							<p>mechanism, result matrix, key performance indicators included as per PFM act under the following major requirements; policy & reporting, institution building, investment development, public information, budgeting and performance reporting.</p> <p>c) The annual financing requirement was Kes 6.658 bil. for 2015/16 vs 2015/14 total revenues Kes 5.268bil. Standing at 126% which was below the 200% threshold.</p>
2.4		ADP submitted	a) Annual development plan submitted to Assembly by September	Review version of ADP approved by County	Maximum: 4 points	4	a)The ADP for 2015/16 was

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		on time and conforms to guidelines	1st in accordance with required format & contents (Law says that once submitted if they are silent on it then it is assumed to be passed). b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u>	Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	Compliance a): 1 point. 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.		submitted to County Assembly on 07 th August, 2015. b) The ADPs were prepared as per the required format and contained all the issues in the PFM Act 1 s. 126 (A-H).
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)	Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. The costing of the ADP is within +/- 10% of final budget allocation. Sample 10 projects and check that they are consistent between the two documents.	Maximum: 2 points Linkages and within the ceiling: 2 points.	1	There is linkage between CIDP, ADP and Budget as evidenced on CIDP key priority programmes and projects in areas of agriculture, health, education, public administration and land that have been given priority on subsequent ADP and budget e.g the same still define priorities areas in ADP and budget for

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							<p>FY 2017/18 shared.</p> <p>The variance for the costing for the following sampled projects was:</p> <ol style="list-style-type: none"> 1. Development of Audit Function ADP Kshs 8mln Vs Budget Kshs 0 a variance of 100% 2. Agro Industrial Parks ADP Kshs 216mln budget Kes 0 Variance 100% 3. Tourism Development ADP kshs 216mln vs Budget variance 100% 4. Cottage Industries ksh 30mln in ADP Budget ksh 0 Variance 100%

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							5. One-youth-one-cow Ksh 325mln ADP, Budget kshs 280mln variance 13.8%
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 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>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> <p>c) C-APR includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points.</p>	0	There was no evidence of the preparation of an County Annual Progress Report.

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					(N.B. if results matrix is published separately, not as part of the C-APR, the county still qualifies for these points)		
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).	Maximum: 1 point. Evaluation done: 1 point.	1	The county has appointed a specialist M&E resource for M&E in the office of the County Secretary, Evidence of M& E report for completed projects seen.
2.8		Feedback from Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-APR informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	0	No evidence provided showing a C-APR was prepared.

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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>	1	<p>a) The County did not have a staffing plan. However, there were records of the staff establishment and staff training needs in place, copies availed to the assessment team</p> <p>b) See above</p> <p>c) There was no staffing plan.</p> <p>An organogram in place capturing all departments in the county of which a copy was given to the assessors</p> <p>The County Assembly had adopted the organization structure developed by the Society of County Assembly</p>

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							<p>Clerks and planned to use the same to prepare a staffing plan.</p> <p>There was a staff appraisal system in place</p> <p>There was a County Human Resource Advisory Committee which meet regularly minutes of the same given assessment team</p> <p>Promotions and training schedules developed by the HRAC</p> <p>There are no CARPS report for the County</p> <p>No service re-engineering has been done.</p>

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3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	<p>a) Job descriptions in 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>Job descriptions</p> <p>Skills and competency frameworks.</p> <p>Appointment, recruitment and promotion records</p>	<p>Maximum score: 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>	1	<p>a) Of the files sampled for Chief Officers/HoDs the following was observed:</p> <p>Most staff met the qualifications the County Secretary's file was not available to the assessment team</p> <p>Job descriptions were in the files except for promoted staff whose files had not been updated</p> <p>b) There was no evidence of a skills and competency framework in place at the County Executive, however, the County Assembly had one.</p> <p>c) There is evidence of due process being followed 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
							the recruitment process e.g. Seen a sample of appointments letters with list of duties and job descriptions for the ones recruited by the PSC.
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<p>a) Staff appraisal and performance management process developed and operationalized.</p> <p>b) Performance contracts developed and operationalized</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>	2	<p>a) Staff appraisal and performance system was set up.</p> <p>b) There were no Performance contracts developed and operationalized for CEC members.</p> <p>c) No re-engineering done</p> <p>d) RRI in place</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
					c) Service delivery processes re-engineered in counties: 1 point d) Rapid Results Initiatives-RRIs launched/upscaled : 1 point		
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 (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.	County Act, Art 99-100.	Maximum 3 points. CEU fully established with all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.	3	a) There were existing Civic Education Units both at the Executive and the County Assembly under the Departments of Community Development and Information respectively. c) There was a budget allocation for Civic Education

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
							for the FY 2016/2017 of Kshs 2MI, however the focal persons could not ascertain the Budget allocations for the current financial year.
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 etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	0	The team confirmed verbally that they work in collaboration with NGOs on Public Participation and Civic Education though no document or report was availed to the assessment team to prove this assertion.
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, operationalized 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	a) There was a County Public Participation Bill 2015 and gazette copy availed to the assessors. There was evidence

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>of public notices</p> <p>Information is passed to the citizens through the local FM station, faith based institutions via the county website.</p> <p>a) There was evidence of public notice through local dailies communication policy and communication strategy in place.</p> <p>b) There were designated officers in place and their job descriptions were in place.</p>
4.4		Participatory planning and budget forums held	a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going	<p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p>	<p>Maximum 3 points.</p> <p>All issues met (a-f): 3 points.</p>	3	a) Participatory planning meetings were held for the budget forums for the financial year

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>FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional 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>f) Feed-back to citizens</p>	<p>Invitations</p> <p>Minutes from meetings in the forums.</p> <p>List of attendances, Meetings at ward levels,</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>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>		<p>2015/16. There was evidence of public participation in the Budget making process for both the Executive and the Assembly</p> <p>b) There was evidence of further consultation meetings on budget making process as per evidence provided. Another example was in CIDP preparation that shows numerous consultative forums with the citizenry in various sub county level.</p> <p>c)Representation the meet the requirements of the PFM Act s. 137 in terms of the</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
			on how proposals have been handled.				<p>existence of a County Budget and Economic Forum duly constituted.</p> <p>d)All the forums were structured with Chair of the forums duly appointed and minutes and action points as well as inputs from the public documented.</p> <p>f) It was evident from the minutes the county officials were giving feedback on how various proposals will be handled.</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	Maximum points: 1 Compliance: 1 point.	1	The performance measure could not be reviewed since there was no C-APR.

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
				adhered with and whether there is feedback mechanism in place.			
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	<p>Publication (on county web-page, in addition to any other publication) of:</p> <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 	<p>PFM Act Art 131. County Act, Art. 91.</p> <p>Review county web-page.</p> <p>(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)</p>	<p>Maximum points: 5 points</p> <p>9 issues: 5 points</p> <p>7-8 issues: 4 points</p> <p>5-6 issues: 3 points</p> <p>3-4 issues: 2 points</p> <p>1-2 issues: 1 point</p> <p>0 issues: 0 point.</p>	1	<p>CFSP CBROP, and ADP 2015/16 Approved Budget Estimates</p> <ul style="list-style-type: none"> ▪ Financial Statements ▪ Audit reports ▪ C-APR ▪ Quarterly budget progress implementation reports ▪ Procurement plans and rewards of contracts not availed to the Assessors ▪ ACPA Results seen by the assessors

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
			viii) Annual Capacity & Performance Assessment results ix) County citizens' budget				
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.	1	As per Bills Tracker 2013/2017 32 Bills were presented to the County Assembly and 24 passed and Published and posted on the website. However, 11 Bills were waiting for publication.
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</i>	Sample min 10 larger projects from minimum 3 departments/sectors. Points are only provided with 100 % completion against the plan for each project.	Maximum 4 points (6 points in the first two AC&PAs).² More than 90 % implemented: 4 points (6 points in	0	There was no evidence of project completion status reports/register or a contract register presented to facilitate our analysis.

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><i>planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure 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.</i></p>	<p>If a project is multi-year, the progress is reviewed against the expected level of completion by 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>the first two AC&PAs).</p> <p>85-90 %: 3 points</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</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
					projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).		
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).</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>	0	There was no evidence of project completion status reports/register or contract register presented to facilitate our analysis.

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>Review completion 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>			
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</p>	<p>Maximum 3 points (4 points in the first two AC&PAs).</p> <p>Maintenance budget is more than 5 % of capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after: 3 points (4 in the first two AC&PA).</p>	0	The maintenance figures in the Budget Estimates were stated as a lump sum making it difficult to analyze the same on a project by project basis.

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
				that funds have actually 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	A common program of environmental screening, surveillance and monitoring of environmental management plans in conjunction with NEMA was not in place as per available evidence. Environmental Impact Assessments – EIA not undertaken even for the some of the five sampled

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
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant safeguards 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's /ESMPs have been prepared and approved safeguards provisions from part of the contract.	Sample 5-10 projects	All 100 % of sample done in accordance with framework for all projects: 2 points 80-99 % of projects: 1 points	0	Copies of EIA reports approved by NEMA were not given to the assessors All 5 sampled projects had no safeguards instruments prepared.
5.6	Value for the Money (from the 3 rd)	Value for the money.	Percentage (%) of projects implemented with a satisfactory level	To be included from the 3rd AC&PA only. A sample of minimum 5	Maximum 5 points.	In order to	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
	AC&PA).		of value for the money, calibrated in the value for the money assessment tool.	<p>projects will be reviewed.</p> <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>To be developed during implementation 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>ensure that the scores 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</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
						VfM is introduced from the 3 rd AC&PA	
					Total Maximum Score: 100 points.	35	

3.0 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

3.1: Summary of Results

Table 6: Summary of Results for Minimum Access Conditions

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

Table 7: Summary of Results 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 Not 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	To ensure procurement planning is properly coordinated from the central procurement unit	Assessment Met
Consolidated procurement plans in place		
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

Table 8: Summary of Results for Performance Measures

Key Result Areas	Result/Score
KRA 1: Public Financial Management	10
KRA 2: Planning and monitoring and evaluation	10
KRA 3: Human Resources Management	4
KRA 4: Civic Education and Participation	11
KRA 5: Investment implementation & Social and environmental performance	0
TOTAL SCORE	35

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 and the sourcing module.
- Train staff on programme based budget format and quarterly financial statements format to ensure full compliance.
- Train and build capacity on budget planning and detailed investment tracking at departmental level and consolidated level. Project tracking and coding should be on IFMIS module.
- Sensitize and induct relevant staff on the need to install 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 accounting team in the preparation of monthly and quarterly financials statements with all the schedules.
- Urgent need for a secure storage space in the county offices for procurement files

b) Monitoring and Evaluation

- Immediate training on preparation of annual performance progress report in the required format.
- Training of staff on M&E systems, data and information collection for M&E, preparation of status/periodical progress reports and disseminations;
- Allocate budget for M&E for the whole county.
- Train staff to establish and maintain a comprehensive register of completed projects;
- Training of staff on “value for money” assessments and reporting for projects/investments

c) 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.
- Put in place 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.

d) Environment and Social Safeguards

- Capacity building in screening of environmental social safeguards and follow up and implementation of EIA/EMP procedures for all projects

- Set up a County Environment Committee.
- Conduct short courses for key staff on EIAs/EAs process; conducting public participation processes, support continuous professional development and accreditations;
- Participation in workshops and conferences arranged by professional bodies and special interest groups/networks (e.g. NEMA);

e) Civic Education and Public Participation

- Set up and train a grievance and complaint committee to ensure public participation and tracking of complaints.
- Build capacity on delivery of CE activities and development of CE tools

4.0 CHALLENGES IN THE ASSESSMENT

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

There was inadequate project and investment tracking mechanism in the county.

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

- Financial statements for both the executive and assembly carry a adverse and a qualified audit opinions respectively. The county had recruited all the necessary core staff.
- Environmental and Social Safeguards systems were not in place.
- A complaints system was not fully operational.

5.3 PMs

KRA 1: Public Finance Management

The following observations were made:

- There was very limited use of the IFMIS in budgeting and procurement sourcing (only 15 steps being in use).
- It was noted the County did not prepare, quarterly budget progress reports, monthly financial statements as well as summary expenditure and progress reports.
- The quarterly financial statements were itemized.
- Even though the budgets were prepared in PBB format some Ministries were not fully complying for instance Health and water lacked KPIs and outcomes. The foregoing had also been noted by the Controller of Budget.
- Budget 2015/16 not passed by 30th June 2016.
- The county had not automated revenue collection.
- The procurement plan was not updated.
- There was no detailed and updated asset register. and. The one shared was as at 30th June 2014.
- Internal Audit is yet to be established at the county. Advertisement has been done in the local dailies and cancelled. The county has 5 team members in the internal audit function. However, no audit work plan or samples of audit reports have been shared.
- There was no legislative scrutiny of audit reports.
- Insufficient storage for procurement documents.

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- CIDP, ADP and Budgets were in place.
- It was noted there was no planning and Monitoring and Evaluation unit in place
- There was no dedicated budget for M&E budget.
- There were no M& E officers' focal points at ministerial level though it was noted that four M&E officers had been recently recruited and were awaiting deployment at the time of the assessment.
- The County did not prepare a C-APR.

KRA 3: Human Resource

- The County did not provide any proof of a staffing plan to the assessment team
- There was no performance contract developed and operationalized for CEC members.
- There was no CARPS report.
- Skills and competency frameworks had not been developed for the County executive.
- No evidence of service re-engineering had been done.

KRA 4: Civic Educations and Participation

- There was a civic education department in place.
- Not all key documents had been uploaded on the County website.
- There were no feedback forums to citizens.

KRA 5 Investments and Social Environment Performance

- There is a need to allocate and monitor maintenance budgets for key projects separately.
- There was no evidence of environmental screening of projects.
- Environmental policy not yet approved as the county did not have its own customized Environmental Management Act and relied on the NEMA Act
- The County did not have a comprehensive project completion register.

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 arose 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"> • Lack of capacity in IFMIS Hyperion Module • Revenue collection not automated. • No Audit Committee in place • Inadequate procurement storage space
KRA 2	Planning &M&E	<ul style="list-style-type: none"> • The county was not able to produce evidence of A C-APR • No evidence of County M& E committee
KRA 3	Human Resource Management	<ul style="list-style-type: none"> • No staffing plans and annual targets • Evaluation and appraisal mechanisms not in place
KRA 4	Civic Education & Participation	<ul style="list-style-type: none"> • Key documents not uploaded on the County website • No feedback forums to citizens
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> • No evidence of a social and environmental safeguards system. • No County Environmental Committee established. • There was no project completion register in place.

ANNEX 1: MINUTES OF THE ENTRANCE MEETING

**COUNTY GOVERNMENT OF MURANG'A
ANNUAL CAPACITY & PERFORMANCE ASSESSMENT –KDSP ENTRY MEETING HELD ON 31st
JULY 2017 AT GOVERNORS CONFERENCE HALL FROM 2:00PM -3:15 PM
MEMBERS PRESENT:**

AGENDA

1. Introductions
2. ACPA methodologies & Key Result Areas
3. ACPA detailed checklist and information & people required
4. AOB.

Min (I): Introductions

Introductions on both side were made and the overall background, context and purpose of the assessment discussed including reference to all the letters sent to all County Secretaries by MoDP dated 16th June 2017 and the one from Matengo Githae & Associates dated 22nd June 2017.

Min (II): ACCA methodologies & Key Result Areas

The County team was taken through the standard tool kit for the exercise going through the Minimum Access Conditions, Minimum Performance Conditions, and Performance Measures including all the key result areas namely:

1. Public Financial Management
2. Planning and Monitoring & Evaluation
3. Human Resource Management
4. Civic Education and Participation
5. Investment implementation & social and environmental performance

Min (III): ACCA detailed checklist and information & people required

Those present were taken through the list of documents and requirements together with a complimentary detailed checklist, interviews to be done and the various HODs required to participate.

Min (IV): AOB

There being no other business the meeting was adjourned at 3:15pm

ANNEX 2: MINUTES OF THE EXIT MEETING

COUNTY GOVERNMENT OF MURANG'A
ANNUAL CAPACITY & PERFORMANCE ASSESSMENT –KDSP EXIT MEETING HELD ON 02nd
AUGUST 2017 AT GOVERNORS CONFERENCE HALL FROM 11:58AM-02:20pm.
MEMBERS PRESENT:

MEMBERS PRESENT

1. Elijah O Kinaro	Economic Planning
2. Samuel Njagi	Accounts Reporting
3. Robert Mwangi	IFMIS
4. Joseph Njoroge	Revenue Rep
5. Mugaruro	Internal Audit
6. Emilyo Muchunu	Budget
7. Marion W. Thiongo	Procurement
8. Mary Karina	Social/ Community Development
9. Jacob Muthamia	D/CS/ Administration
Joseph Ngugi	Projects Coordinator

AGENDA

1. MACs and MPCs
2. Public Financial Management
3. Planning and Monitoring & Evaluation
4. Human Resource Management
5. Civic Education and Participation
6. Investment implementation & social and environmental performance
7. AOB

The assessors took those present through the major observations and key gaps identified in MACs, MPCs and in the detailed PMs as per KRAs contained in the tool kit:

Min (I): MACs & MPCs

The following was noted:

On the MPCs, it was noted with respect to HR, that a few job descriptions were missing such as those of the following officers:

1. Director of procurement,
2. Accountant,
3. Internal auditor
4. Focal point FOR environment.

Regarding the environmental and social safeguards system, there is a need to subject projects to EIAs.

Min (II): Public Financial Management

The following observations and key gaps were raised:

- a. There was very limited use IFMIS in budgeting and procurement sourcing (only 15 steps being in use).
- b. It was noted the County did not prepare, quarterly budget progress reports statements, monthly financial statements as well as summary expenditure and progress reports.
- c. The quarterly financial statements were on itemized basis.
- d. Though the budgets were to be prepared in the PBB format, some Ministries were not fully complying e.g. Health and Water lacked KPIs and outcomes. This had also been noted by the Controller of Budget.
- e. The Budget 2015/16 was not passed by 30th June 2016.
- f. The County has not automated revenue collection.
- g. The procurement plan was not updated.
- h. There was no detailed asset register and tagging and the asset register has not been updated. The one shared was as at 30th June 2014.
- i. Internal Audit is yet to be established at the county. Advertisement has been done in the local dailies and cancelled. The county has 5 team members in the internal audit function. However, no audit work plan or samples of audit reports have been shared.
- j. There was no legislative scrutiny of the audit reports.
- k. In terms of storage space most departments do their own filing and specialized central physical storage was not in place. The County Assembly did not have sufficient.
- l. Due to unavailability of internet, the assessors had difficulties in verifying the on- line publishing of reports and documents.

Min (III): Planning and Monitoring & Evaluation

- a. It was noted there is no planning and Monitoring and Evaluation unit, nor an M&E budget. Four M&E officers had been recruited and were awaiting letters of deployment to the line Ministries.
- b. A County M&E committee was not in place.
- c. The County did not prepare a C-APR or quarterly budgets progress reports.

Min (IV): Human Resource Management

- a. It was observed that key officers were in place.
- b. Performance contracts had not been operationalized.
- c. The county did not provide CARPs or RRI report.
- d. A County HR Advisory committee was in place. Copy of minutes and appointment of the committee members in place.
- e. There was no HR Manual and Staff Planning in place.
- f. A few job descriptions missing e.g. Director Procurement, Accountant, Internal auditor, Focal environmental officer and Civic Education.

Min (V): Civic Education and Participation

- a. It was observed there was a CEU with a designated officer: the community development officer even though there is no letter of appointment or official mandate given.
- b. There was no budgetary provision for CE/PP according to the County the same was captured in the vote under public awareness allocation, for each ministry, contending that each department ran its own civic education from its overall budget.

Min (V): Investment implementation & social and environmental performance

- a. It was noted that there were no Impact assessment reports being done.

- b. There is no comprehensive policy and plan.
- c. The department only focused on solid waste management.
- d. The County requires preparing the annual environmental and social audits as well as quarterly reports.

AOB

1. No notice of disagreement was noted as the team gave an overview of their experience during the assessment and a highlight of the key gaps that needed improvement and which the County staff admitted as required.
2. It was agreed missing documentation could be availed to the assessor before they leave the County the following day. These documents were a copy of County Assembly resolutions on THE original CIDP, ADP & Budget and NEMA reports for some of projects.

There being no other business the meeting was adjourned at 2:20pm

Signature: