

KIAMBU COUNTY ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

From

31st July to 4th August, 2017

Presented by Lead Consultant

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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plans
CARPS	-	Capacity Assessment and Rationalization of the Public Service
CB	-	Capacity Building
CE	-	Civic Education
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CGK	-	County Government of Kiambu
CIDP	-	County Integrated Development Plan
CE&PP	-	Civic Education & Public Participation
CO	-	Chief Officer
CPG	-	County Performance Grants
EA	-	Environmental Audits
ECDE	-	Early Childhood Development Education
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
ICT	-	Information Communication Technology
ICS	-	Interim County Secretary
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
PFM	-	Public Finance Management (Act)
PM&E	-	Planning, Monitoring & Evaluation
POM	-	Programme Operation Manual

ACKNOWLEDGEMENT

The consulting team from Matengo Githae & Associates thanks all Kiambu County Government and County Assembly Officials, Senior Management and staff who participated in the Kiambu2017 Annual Capacity and Performance Assessment (ACPA). The officials made valuable contributions throughout the assessment and document review processes and provided useful information and insights to the assessors.

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

Finally, we want to acknowledge all the county staff we interacted with during the assessment of Kiambu County.

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EXECUTIVE SUMMARY

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

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

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

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

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

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

ACPA Measures	Outcome
MAC	All have complied with MAC except for items 3 and 4 which has not been implemented
MPC	Have met 8 MPCs, MPC 5- Adherence to Investment Menu are not applicable in this assessment.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	19
	KRA 2: Planning, Monitoring and Evaluation	6
	KRA 3 :Human Resource Management	1
	KRA 4: Civic Education and Participation	8
	KRA 5: Investment implementation & Social and environmental performance	2
	TOTAL	36

Achievements

As illustrated above, County Government of Kiambu performed well in public financial management,

Weaknesses

Weak areas include Planning, Monitoring & Evaluation and Human Resource management. The issues noted are;

- Lack of County M & E Committee
- No policy and lack of legislative framework for M & E
- No specific budget for M & E
- Most Human Resource policies are in draft form
- Lack of Performance management system (PMS)
- Lack of Citizens awareness on EMCA Act 2012
- Lack of Projects completion register

Challenges

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

- No internet connectivity due to incompatibility of CGK IT system with windows 10 in our laptops.

- County Government has offices in Thika and Kiambu and hence county staff and consultants had to travel to both places. Entry meeting was held in Thika while Exit meeting was held in Kiambu.
- Rainy weather during the day hindering the coverage of anticipated site visits

Areas of Improvement

- Capacity building of department Heads and HR focal persons in each department on skills on drawing up of appropriate staffing plans (with targets, implementation matrix etc.).
- Capacity building and training of staff on Environmental Policy Development, EMCA Act 2012 and related instruments e.g. Environmental and Social Audit Reports, Project Registers, and Project Implementation guidelines.
- CGK need to initiate legislative frameworks for the Monitoring and Evaluation (M&E) Function
 - Need for the M&E Director to provide leadership.

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 assessors held an entrance meeting with the top Kiambu County Officials led by the County CECs and 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 assessors with opportunity to conduct a 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 Kiambu 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 establish whether the County Integrated Development Plan (CIDP), Annual Development Plans – ADP's, budgets, financial reports, key project documents, policy documents and departmental reports complied with underlying laws and regulations and were modelled to produce the intended results. The assessors were guided by the ACPA participation and assessment guidelines.

c) Exit Meeting-Debriefing

The consultants held a debriefing session with the entire Kiambu County team that also comprised members of county assembly to share the outcome of the assessment process. This was meant to iron out issues and any differences arising from the assessment process, and agree on the said issues if any 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
- 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
Entry 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 signed by H.E the Governor William Kabogo on 16th June 2016 was availed.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB plan, based on the self- assessment of the KDSP indicators: MACs, MPC and PMs, and compared with format in the POM /Grant	At the point of time for the ACPA for the current FY. First year a trigger to be achieved prior to the start of FY.	Met	The Capacity Building plan for 2016/17 developed in June 2016 according to the format in POM/Grant Manual Reviewed CB Plan

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
		Manual (annex).			for 2017/18 developed in June 2017 was finalized and signed by the NCBF CB Focal person and the County Secretary on 29TH June 2017. Also submitted to the Council of Governors on 30th June 2017. Ref: KCG/FIN/5/1/VOL.III /47
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		N/A	Funds not yet disbursed though the county has used its own resources for development projects

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
		menu			
4. Implementation of CB plan	Ensure actual implementation.	<p>Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, and 80% of subsequent plans) of implementation of planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>		N/A	There has been a delay in the program implementation and funding is yet to be given.

2.2 Minimum Performance Conditions

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	Participation agreement signed by H.E the Governor William Kabogo on 16th June 2016 was availed.
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 submitted for each department, the county must also submit	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 months after end of FY for consolidated	Met	Applicable financial statements relate to the Financial Year Ending 2015/2016 Separate financial statements for the County Executive and the County Assembly were submitted on 30 th September 2016. This was evident from forwarding letters and receipt stamps on the copies of the submitted financial statements. -Consolidated financial statements for the County

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>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>statement.</p> <p>If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.</p>		<p>were submitted late on 31st October 2017 as evidenced by approval stamps.</p> <p>-The financial statements were signed as required and were in accordance with the IPSAS template provided by the PSASB.</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 September 2016) the conditions are as follows:</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 column.</p>	<p>Met</p>	<p>Audited financial statements for the year ended 30th June 2016 for the County Executive was issued with a Qualified Opinion while the County Assembly had Adverse Opinion.</p> <p>Basis of Qualified opinion for the County Executive were; Inaccuracy of the Financial Statements due to variances between IFMIS & Financial Statements balances, Incompleteness and inaccuracy of the assets acquisition and pending bills.</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>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 			<p>The basis of adverse opinion for the Assembly was; Inaccuracy of financial statements, Lack of cashbooks and bank reconciliation statements co-operative and Central Bank accounts. Unclear pending bills. Other matters include; Under-expenditure of the budgetary allocations development & recurrent, Lack of prudence in use of public funds</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</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 County had a CIDP for the year 2013-2017 developed in 2013 and uploaded on the County Website</p> <p>CGK has ADP for 2015/2016, and 2016/2017 and the budget on their</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
		from council meetings and review of county web-site.			website. The CGK 2015/2016 ADP was approved by the County Assembly on 24 th June 2015 (See CA letter CKCA/CORR/3/VOL.II/214 dated 6 th August 2016). The 2017/2018 ADP was approved by the County Assembly 1 st June 2016 (see CA letter CKCA/RESL/17/VOL.I/046 dated 3 rd November 2016). The CGK prepared a County Fiscal Strategy Paper for 2016/2017 and forwarded to County Assembly which was approved (See Letterer CKCA/CORR/3/VOL.4/139 dated March 29 th , 2016).
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the environmental and social	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual. <u>MoV</u> : Review financial statements against the grant guidelines.	In 2016 ACPA (Q3 2016) this MPC will not be measured as the level 2 grant starts only from FY	N/A	The investment menu relates to the actual capacity building grant which has not been released to the County.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	safeguards and ensure efficiency in spending.	<p>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)</p> <p>Review budget progress reports submitted to CoB.</p>	2017/18.		
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	<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</p>	At point of the ACPA (for current year)	Met	<p>The Departments give their updated procurement plans which are consolidated as the County Government procurement plan in the IFMIS.</p> <p>The Assembly also prepares its own procurement plan which is updated on supplementary budget Both the Executive and the Assembly adhere to procurement priorities and</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
	discretionary funds.	<p>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>			the laid procurement procedures
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place as per below list (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> • The country secretary • Chief officer of finance, • Planning officer, • Internal auditor, • Procurement officer • Accountant • Focal Environmental and Social Officer designated to 	At the point of time for the ACPA.	Met	<p>In Kiambu County Government Key staff positions are filled. These include the following:</p> <ul style="list-style-type: none"> • The Country Secretary (Employed June 2014) • Chief Officer Finance (Employed June 2014) • Director Economic Planning (Employed July 2015) • Director Internal Auditor • Ag. Director Procurement Officer (Employed August

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>oversee environmental and social safeguards for all sub projects</p> <ul style="list-style-type: none"> • 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>2015)</p> <ul style="list-style-type: none"> • Director Accounting Services (Employed August 2015) • Director Monitoring and Evaluation <p>However, the Procurement portfolio is handled by an Acting Director who is professionally qualified to hold the position. The County does not have a Substantive M&E Officer.- The Director Planning is also providing leadership for the M&E function.</p>
Environmental and Social Safeguards					
<p>8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting , clearance/ approval, enforcement &</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning</p>	<p>1. Counties endorse and ratify the environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>2) All proposed investments screened* against set of environmental and social</p>	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18).</p>	<p>Met</p>	<p>The County adheres to the environmental and social management systems to guide both public and private investments. These are handled by the Environment Directorate under the Department of Water, Environment and</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>compliance monitoring, grievance redress mechanisms, documentation & reporting) in place.</p>	<p>process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide opportunity for public</p>	<p>criteria/checklist, safeguards instruments prepared. (Sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>3) Prepare relevant RAP for all investments with any displacement. Project Reports for investments for submission to NEMA. (From the 3rd AC&PA, Sept. 2017). Sample 5-10 projects.</p> <p>4. Establishment of County Environment Committee.</p> <p><u>MoV</u>: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p>	<p>Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county level, and other MPCs will review performance in the year after start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).</p>		<p>Natural Resources. The Environment Directorate is headed by a Director supported by two Assistant Directors: - 1. Assistant Director Environment, 2. Assistant Director Legal and Prosecutions Affairs.</p> <p>The County Department of Environment works closely with NEMA to ensure projects being implemented in Kiambu County are screened against set environment checklist including environmental and social guidelines as provided for by the EMCA Act Revised 2012. All EIAs are subjected to public scrutiny through citizens' forums.</p> <p>compliance and enforcement of law on matters related to environment is done by the</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	participation and consultation in safeguards process (free, prior and informed consultations – FPIC)	* In cases where the county has clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.			<p>Director Legal and Prosecution. All cases of non-compliance are recorded in a prosecution register. This a unique initiative of CGK</p> <p>The assessors sampled the EIA (Environmental Impact Assessments) reports for the following projects:</p> <ul style="list-style-type: none"> • NEMA/PR/5/2/16,974- EIA of Proposed Base Transceiver Station, Plot NO. Kiambu/ Gatunyaga Block 1/ 2271, Magongoni, • NEMA /PR/KMB/5/2/3198- EIA of Proposed Borehole Drilling on LR.NO. 28382, KiaNgombe/ Kom Area, Kiambu. • NEMA/PR/5/2/17, 586- EIA of Three High Mast Lighting System in Shauri Yako Slum, Kiambu County • NEMA/PR/Kiambu /5/2/ 3187- EIA of Proposed

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>Borehole, L.R.NO. KImabaa / Thimbigu / 1159, Karuri Town, Kiambaa Subcounty, Kiambu.</p> <ul style="list-style-type: none"> • NEMA /EIA/ 5/ 2 /1320- EIA Proposed Comprehensive Development Encompassing Residential Apartment, Retail Center and Club House on Plat NO. Kimbaa / Ruaka / 520 / Ruaka, Kimabaa Sub-County, Kimbu. <p>The County has developed a Draft Kiambu County Energy Policy & Sustainable Energy Action Plan, 2017.</p> <p>The CGK Directorate of Environment has not undertaken public awareness meetings on the EMCA</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
9. Citizens' Complaint system in place	To ensure sufficient level of governance and reduce risks for mismanagement.	<p>Established an operational Complaints Handling System, including a:</p> <p>(a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</p> <p>b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints</p> <p>c) simple complaints form/template designed and available to the public</p> <p>d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.)</p> <p>e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.</p> <p><u>MoV</u>: Review county policy, availability of the focal office (recruitment files, salary payments, job description for focal point, and evidence for</p>	At point of time for the ACPA.	Met	<p>The County Government of Kiambu (CGK) has a well-established Complaints Handling System Unit.</p> <p>a) The CGK has put in place a County Complaints Handling Committee in line with County Government Act 2012 . The Committee has 15 members.</p> <p>b) The unit is headed by a Focal Point Person who is also the Deputy County Secretary. He is assisted by 12 Sub-County -----</p> <p>c) There is a designed template for receiving Complaints including a complaint register</p> <p>d) Channels for receiving complaints include: Feedback Forms (on website) email (complaints@kiambu.go.ke), Telephone (0709 877880, 0709 877881, 0709 877882, 0709 877883 and 0709 877000,</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>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>Updated and serialized and record of complaints---</p> <p>The County has published the following Bills which are now before County Assembly:</p> <ul style="list-style-type: none"> • Kiambu County Citizen Petition and Participation Bill, 206 • Kiambu County Access to Information Bill, 2016

2.3 Performance Conditions

Table 5: The summary of results for Performance Conditions

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>	2	<p>The County prepares its Budget on the IFMIS Hyperion module and it is Program Based. The Departments (including the County Assembly) prepare their own budget including the and forward the same to the County Treasury for Consolidation and submission to County Assembly for Approval.</p>
1.2		Budget process follows clear budget calendar	<p>Clear budget calendar with the following key milestones achieved:</p> <p>a) Prior to end of August</p>	<p>PFM Act, art 128, 129, 131.</p> <p>Review budget calendar, minutes from meetings</p>	<p>Max. 3 points</p> <p>If all 5 milestones (a-e) achieved: 3 points</p>	3	<p>a) The CEC Member Finance issued a circular to all Accounting officers on budget guidelines.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>the CEC member for finance has issued a circular to the county government entities with guidelines to be followed;</p> <p>b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October.</p> <p>c) County fiscal strategy paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of march and county</p>	<p>(also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.</p>	<p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>		<p>In the Fiscal Year 2017/2018, the circular was issued on 2nd August 2016 REF: KCG/CONF/14/01.</p> <p>ADP is submitted by the County Treasury to the County Assembly as at 1st of Sep. for adoption. This was submitted on 07th Sep. 2016 REF: KCG/CONF/9/01</p> <p>b) The County Treasury prepared the County Budget Review & Outlook Paper and submitted it to the County Assembly. This was issued on 04th October 2016. REF: KCG/CONF/2/04</p> <p>c) The CEC Finance prepared the Fiscal Strategy paper. This</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>assembly to discuss within two weeks after mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30th June latest.</p>				<p>was submitted to the Assembly by 28th February for adoption. It was submitted on 1st February 2017 REF: KCG/CONF/2/04.</p> <p>d)With the approval of the CFSP by the Assembly, the CEC Finance issues a finalization Circular to Accounting Officers for their Budget preparation. For Fiscal Year 2017/2018 was issued on 06 Feb 2017 REF: KCG/CONF/14/01 e). The County treasury submits to County Assembly the Draft budget estimates for approval.</p> <p>The Assembly passes the Appropriation Bill which is Gazetted and published. Fiscal Year 2017/2018 was</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
							Gazetted on 20th April 2017. The Budget also uploaded on the website.
1.3		Credibility of budget	<p>a) Aggregate expenditure out-turns compared to original approved budget.</p> <p>b) Expenditure composition for each sector matches budget allocations (average across sectors).</p>	Review the original budget and the annual financial statements, budget progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	<p>Max. 4 points.</p> <p><u>Ad a):</u> If expenditure deviation between total budgeted expenditures and total exp. in final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>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.</p> <p>If 10-20 % then 1</p>	3	<p>a) Actual Expenditure for Consolidated accounts for Fiscal Year 2015/16 was KShs. 10,627,048,107 versus overall original budget of KShs. 11,943,048,947 which was 89%. Positive variance of 11%. The shortfall was attributed to insufficient financing in both recurrent and development expenditures attributes to the shortfall, which was occasioned by liquidity issues because of the underperformance of local revenue collection</p> <p>b) Average Deviation across sectors was 16%</p>

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					point. More than 20 %: 0 point.		<p>attributed as follows;</p> <p>County Assembly 6%, County Executive 4%, County Public Service 8%, Finance & Economic Planning 13%, Administration & Public Service 12%, Agriculture, Livestock & Fisheries 9%, Water, Environment & Natural Resources 15%, Health Services 5%, Education, Culture, ICT & Social Services 14%, Youth & Sports 36%, Lands, Physical Planning & Housing 37%, Trade, Industry, Tourism & Cooperatives 31%, Roads, Transport & Public Works 18%</p> <p>Recurrent expenditure amounted to KShs.8.05 billion against a revised target of KShs. 8.29billion. This represents a 2.9per cent</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
							deviation. Development expenditure amounted to Ksh.2.26 billion compared to a target of KShs. 3.18 billion which translates to 28.9 percent deviation from the target.
Revenue Enhancement							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	Max: 2 points. Over 80% = 2 points Over 60% = 1 point	0	The County Govt installed the Integrated Revenue Management system as from July 2014. Count Pro from Strathmore University for structured revenue sources such as Land rates, single business permits and any other revenues requiring back end data. ZIZI was provided by Riverbank & KCB-Used to collect unstructured revenue sources such as bus parks, Barter market fees and any

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>other revenue that did not require back end data.eg cess</p> <p>The two systems- County Pro & ZIZI were integrated with Business Intelligence system which help in report generation. Cash collected was banked daily and reconciliations were done.</p>
1.5		Increase on a yearly basis in own source revenues (OSR).	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	Max. 1 point. If increase is more than 10 %: 1 point.	1	<p>For the Fiscal years 2013/14 and 2014/15, own source revenue increased by Kes 863,038,119 and Kes 326,740,398 respectively. This was 40% and 13% increase. However, there was a decrease in the year 2016/17 by Kes 342,442,624.</p> <p>The revenue shortfall of KShs. 870 million (26.3 %) registered in the FY</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
							2015/16 was occasioned by low compliance rate in payment of land rates, delays in passing the required legislation and challenges in enforcement of development control fees especially in building plans approvals
<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	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.	1	Quarterly reports were prepared and submitted to The National Treasury, CoB and CRA. Recent reports were: 3rd Quarter report ending 31st March 2017- It was submitted on 3rd May 2017.This was a late submission REF: KCG/FEP/ASSEMBLY/11/31 It was submitted to;

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
			progress report is published in the local media/web-page.				County Assembly and copies to; The National Treasury, Controller of Budget, Commission on Revenue Allocation. b) The report was not published on the local media or the County website.
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	Max. 1 point. Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point	1	Annual Financial Statements are prepared in the required formats. They include Statement of Receipts & Payments, Statement of Assets, Statement of Cashflow, Summary of Appropriation Recurrent & Development Combined, Significant Accounting Policies, Notes to the Financial Statements with appendixes as Summary of fixed assets register, Analysis of pending

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
				Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.			accounts payable, Outstanding Imprest, Bank Reconciliations are prepared and approved by the Director Accounting Services.
1.8		Monthly reporting and up-date of accounts, including:	<p>The monthly reporting shall include:</p> <ol style="list-style-type: none"> 1. Income and expenditure statements; 2. Budget execution report, 3. Financial statement including: <ol style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures c. Schedule of imprest and advances; d. Schedule of debtors and creditors; e. Bank reconciliations and post in general ledger. 	<p>Review monthly reports.</p> <p>See also the PFM Manual, p. 82 of which some of the measures are drawn from.</p>	<p>Max. 2 points.</p> <p>If all milestones (1-3): 2 points</p> <p>If 1 or 2: 1 point</p> <p>If none: 0 points.</p>	1	<p>Quarterly Reports were prepared instead of the required Monthly Reports. They included:</p> <ol style="list-style-type: none"> 1. Income & Expenditure statements, 2. Budget Execution was prepared as the Appropriation Account which gives the summary of expenditure. 3. Imprest schedules and advances were availed/Schedule of Debtors & Creditors.

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
							Bank Reconciliations for the month of 30th June 2017 were availed.
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.	Review assets register, and sample a few assets. PFM Act. Art 149. Checkup-dates.	Max. 1 point. Registers are up-to-date: 1 point. Transitional arrangements: <u>First year:</u> Assets register need only to contain assets acquired by county governments since their establishment. <u>Second year</u> onwards: register must include all assets, including those inherited form Local	1	Up to date Assets register prepared per Department and Inspection/Verification was performed once a year. A task force for County Assets & Liabilities Committees (CALC) was formed to identify, verify and validate all the defunct local authorities' assets and liabilities. A draft report of the committee was presented. An up to date register for assets acquired as at June 2017 was availed.

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
					Authorities and National Ministries		
Audit							
1.10	Internal audit	Effective Internal audit function	Internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted to Governor)	Review audit reports. Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in previous FY: 1 point.	1	Internal Audit in place headed by a Director, Deputy Director, Assisted by Departmental Internal Auditors at Sub-county offices. Total staff of 23. Reports were not availed due to lack of approval by the CEC-Finance who was not available at the time of the assessment. However, proof of delivery of the quarterly reports prepared for various Depts. and forwarded to the Governor's office was confirmed. Delivery Book evidence was availed

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
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports. Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee). PFM Act Art 155.	Max. 1 point. IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.	0	There existed a County Assembly Audit Committee whose members were issued with letters of appointment dated 30 th June 2017. The County Executive Internal Audit Committee is established as evidenced with members appointment letters but has not yet met.
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	The value of audit queries resulting from the qualified opinion was 147% i.e Variances btn IFMIS & Financial Statements Balances on; Receivable 2,413830,781 Payables (18,230,683,097)

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>Cash/Bank (2,121,970,803) Assets Acquisition 1,965,604,322 Pending Bills 388,364,248 Unvouched Expenses in the Dept of Water, Emt & Natural Resources 29,671,966 Total Value of Queries Kes 15,555,182,583 Total Payments Kes 10,564,763,823 % is 147 NB. The value does not include other matters queried in the Audit.</p> <p>The Audit Report for financial statements for the year ended 30th June 2016 had not yet released by the office of the Auditor General.</p>
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value)	0	The audit reports of the year 2015 and 2016 had qualified opinion

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
			area of which the query is raised).		have reduced from last year but one to last year or if there is no audit queries: 1 point.		<p>resulting from Inaccuracy of the Financial Statements. This include; variances between IFMIS & Financial Statements balances, Incompleteness and inaccuracy of the assets acquisition and pending bills.</p> <p>The value of the queries increased from 97% to 147%</p> <p>Total Value of Queries in 2015 was Kes 8,815,552,557 out of total payments Kes 9,082,104,843</p>
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of audit report and evidence of follow-up: 1 point.	1	The County Assembly conducted its legislative scrutiny role of audit report for the Fiscal Year 2014/2015. A report dated 9th May 2017 approved by the

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
							Speaker was availed.
<i>Procurement</i>							
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	<p>Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PFR may incentivize PPRA to do this in DLI 1 or 3).</p> <p>a) 25 steps in the IFMIS procurement process adhered with.</p> <p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space</p>	<p>Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines.</p> <p>Calculate average steps complied with in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p>	<p>Max. 6 points.</p> <p>a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2 points</p> <p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above proscribed thresholds): 1 point</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a</p>	<p>a) 0</p> <p>b) 1</p> <p>c) 1</p>	<p>a) The County follows the 16 IFMIS e-procurement steps.</p> <p>b) Submission of procurement reports are submitted to PPRA. On time through Email.</p> <p>c)The procurement methods adopted by the County in adherence to the set thresholds include; Open tender works>Kes 4m, services>Kes 2m and goods >Kes 2m RfQ >Kes 3m for Goods & Services and works >kes 5m Direct procurements apply on emergency. No minimum or maximum. Low value procurements at</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>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>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>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>d) 1</p> <p>e) 1</p>	<p>maximum of Kes. 50,000 for goods & services. Works is Kes 100,000.</p> <p>d)Every Department does its own filing of the procurement documents. The CGK is yet to have a central storage unit.</p> <p>e) All procurements have evaluation reports generated by the committee have completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team. The report is forwarded to the Director procurement for his professional opinion</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
Key Result Area 2: Planning and M&E Max score: (tentative 20 points)							
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. b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E c) Budget is dedicated for both planning and M&E.	Review staffing structure and organogram. Clearly identifiable budget for planning and M&E functions in the budget.	Maximum 3 points The scoring is one point per measure Nos. a-c complied with.	1	a) The County has set up an Economic Planning Directorate that deals with: Planning and Policy Coordination, M&E, Statistics. b) The Directorate has a substantive Deputy Director and 7 Economists as focal planning and M & E Officers in respective departments. c)The CGK has not allocated a specific Budget for M&E
2.2		County M&E Committee	County M&E Committee meets at least quarterly and reviews the	Review minutes of the quarterly meeting in the County M&E	Maximum: 1 point	0	The County has not formed a County M&E Committee.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		in place and functioning	quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Committee.	Compliance: 1 point.		The County is yet to set a legal framework to guide the establishment of an effective M&E function.
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>	1	<p>a) The 2013 – 2017 CIDP document provided adheres to the guidelines structure of the CIDP guidelines</p> <p>b) The CIDP has clear goals objectives, clear implementation matrix that includes clear outcomes, monitoring indicators and reporting structures.</p> <p>c) There was no consolidated budget in the year 2015/16 ADP to facilitate comparison with the Budget allocation -----</p>
2.4		ADP submitted on time and	a) Annual development plan submitted to Assembly by September 1st in accordance with	Review version of ADP approved by County Assembly for structure,	Maximum: 4 points	a) 1 b) 2	a) The 2017/2018 CGK ADP was developed and submitted to

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
		conforms to guidelines	<p>required format & contents (Law says that once submitted if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	and approval procedures and timing, against the PFM Act, Art 126, 1.	<p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points 5-7 issues: 2 points 3-4 issues: 1 point, see Annex.</p>		<p>County Assembly on 1st September 2016 and acknowledged by the County Assembly on 7th September 2016.</p> <p>b) The 2017/2018 CGK ADP adheres to the provision of PFMA Art 126 as it contains 5 of the issues in PFMA</p>
2.5		Linkage between CIDP, ADP and Budget	<p>Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)</p>	<p>Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities.</p> <p>The costing of the ADP is within +/- 10% of final budget allocation.</p> <p>Sample 10 projects and check that they are consistent between the two documents.</p>	<p>Maximum: 2 points Linkages and within the ceiling: 2 points.</p>	1	<p>8 Projects implemented by the CGK in 2013/2014 could be linked to the ADP, original CIDP and County Budgets. This is exemplified by the following sampled projects:</p> <ul style="list-style-type: none"> • Kiambu Bus Park, Page 90 of 2013/2017 CIDP, Page 78 of 2015/2-16 ADP and in 2015/2016 Budget • School Feeding Programme in ECDE Centres, Page 203 of 2013/2017 CIDP,

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>page 88 of 2016/2017 ADP and in 2016/2017 Budget.</p> <ul style="list-style-type: none"> • Kirigiti Stadium, page 168 of 2013/2017 CIDP, page 94 of 206/2017 ADP and in 2016/2017 Budget. • Construction of Limuru Fire Stations, page 39 and 122 of 2013/2017 CIDP, page 78 of 2015/2016 ADP and in 201`5/2016 Budget. • Gitunguri CBD Roads, page 91 of 2013/2017 CIDP, page 78 of 2015/2016 ADP and in 2015/2016 Budget. • Completion of Two Workshops and Two Offices at Nyanduma Youth Polytechnic, page 157 of 2013/2017 CIDP, page 73 of 2015/206 ADP and in 2015/2016 Budget. • Upgrading of Limuru

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>Market, page 199 of 2013/2017 CIDP, page 77 of 2015/2016 ADP and in 2015/2016 Budget.</p> <ul style="list-style-type: none"> • Rehabilitation of one Existing Dumpsite at Kangoki, page 154 of 2013/2017 CIDP, page 70 of 2015/2016 ADP and in 2015/2016 Budget. • Upgrading and Expansion of Thika Level 5 Hospital, page 154 of 2013/2017 CIDP, page 84 and 85 of 2016/2017 ADP and in 2016/2017 Budget. <p>Expansion of Lari Level 4 Hospital, page 194 of 2013/2017 CIDP, page 71 of 2015/2016 ADP and in 2015/2016 Budget.</p>
2.6	Monitoring and Evaluation systems in	Production of County Annual Progress	<p>a) County C-APR produced;</p> <p>b) Produced timely by</p>	Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.	<p>Maximum: 5 points.</p> <p>a) C-APR</p>	0	<p>a) The County did not develop C-APR. However, the Economic Planning</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
	place and used, with feedback to plans	Report	<p>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>	Verify that the indicators have been sent to the CoG.	<p>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> <p>(N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)</p>		<p>directorate has been preparing County Project Implementation Status reports on quarterly and annual basis. However, these reports do not provide progress indicators of the CIDP.</p> <p>b) As noted above</p> <p>c) As above</p>
2.7		Evaluation	Evaluation of	Review completed	Maximum: 1	0	The County

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		of CIDP projects	completion of major CIDP projects conducted on an annual basis.	project and evaluations (sample 5 large projects).	point. Evaluation done: 1 point.		government did not undertake evaluation of completed projects.
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	As already stated, there was no C-APR and as such it was not possible to review the performance measure.
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	a) Does the county have an approved staffing plan in place, with annual targets? b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure?	Staffing plan Capacity Building Assessment / CARPS report Documentation evidencing hiring, training, promotion, rationalization, etc. In future years (after first AC&PA), there should be evidence that CB/skills assessments are conducted annually to	Maximum 3 points: First AC&PA: a = 2 points, b = 1 point c= NA. Future AC&PAs: a=1 point, b = 1 point, c = 1 point	0	a) The CGK undertook a review of the staffing levels. A report on the review "Review of Optimal Staffing Levels in Capacity Assessment and Rationalization of the Public Service (CARPS) Programme. The CARPS report shows that the CGK Optimal Staffing Level is 8703. However, the County has no staffing plans or annual targets.

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) Have the annual targets in the staffing plan been met?	get points on (b). Targets within (+/- 10 % variations).			b) No staffing plan that is informed by capacity assessment c) Annual staff targets not prepared.
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	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)) 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)) c) Accurate recruitment, appointment and promotion records available	Job descriptions Skills and competency frameworks. Appointment, recruitment and promotion records	Maximum score: 4 points All a, b and c: 4 points. Two of a-c: 2 points One of a-c: 1 point	1	The Kiambu County Government has in place Job Descriptions (JDs) for Chief Officers and Unit Heads. HR department has development Job Descriptions (JDs) for most cadres of staff. b) The CGK with support of SRC undertook a Job Evaluation with support of Price Water House Coopers. The Job Evaluation Report was shared for validation with the CGK teams in June 2017. Completion and adoption of Evaluation

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>Report will enable CGK to have a completed Skills & Competency Framework.</p> <p>c)The CGK through the CPSB, HR department and in consultation with respective departments undertaken staff recruitment process. However, the transparency of the recruitment could not be ascertained as documentation of the process was not provided to the assessment team.</p>
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</p>	<p>Review staff appraisals.</p> <p>County Act, Art 47 (1).</p> <p>Country Public Service Board Records.</p>	<p>Maximum score: 5 points.¹</p> <p>a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for</p>	0	<p>a) The County Government of Kiambu has yet to put in place a performance management system.</p> <p>In order to improve</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
			<p>developed and operationalized</p> <p>c) service re-engineering undertaken</p> <p>d) RRI undertaken</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>b) Performance Contracts in place for CEC Members and Chief Officers: 1 point</p> <p>Performance Contracts in place for the level below Chief Officers: 1 point</p> <p>c) Service delivery processes re-engineered in counties: 1 point</p> <p>d) Rapid Results Initiatives-RRIs launched/upscaled : 1 point</p>		<p>service delivery, the CGK has developed a number of Systems, Polices and Guidelines to improve the human resource function that include Human Resource Policy Manual, 20</p> <p>b) CGK has not developed Performance contracts for its staff.</p> <p>c)The CGK has not undertaken Service Re-engineering</p> <p>d)CGK has not done RRI.</p>
<p>Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i></p> <p>Max score: 18 points</p>							
4.1	Counties establish functional Civic education	CEU established	<p>Civic Education Units established and functioning:</p> <p>(a) Formation of CE</p>	County Act, Art 99-100.	<p>Maximum 3 points.</p> <p>CEU fully established with</p>	1	a) There is a Civic Education and Public Participation Unit under the Department of Education ICT,

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
	Units		units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.		all milestones (a) - (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.		Culture & Social Services. b) Civic Education is headed by the Director Culture, Gender & Social Development, while there is designated officer for Public Participation. c)No specific budget for CE & PP. d)Civic Education Curriculum is implemented as adopted from the Ministry of Devolution and Planning. e) CE tools included public forums, Barazas, local FM radio, notices, sms
4.2		Counties roll out civic education	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with	Maximum 2 points.	2	The CGK has rolled out several CE activities that

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
		activities		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.	Roll out of minimum 5 civic education activities: 2 points.		<p>include:</p> <ul style="list-style-type: none"> • CE on Bill of rights, • CE on Structure and Functions of devolved Governments. • Leadership, Integrity and Representation of the People • Public Participation of the two Gender Rule and PWDs • Participation in Tendering by the Disadvantaged Groups. • Opportunities available in Kiambu <p>Example- CE on Bill of rights undertake on 8th June 2016 in Ruiru town.</p> <p>It was noted that the Civil Education activities was done through the use of consultants and did not involve NGOs and other non-state actors.</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
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement .	<p>a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and officer is operational.</p>	<p>County Act, Art. 96.</p> <p>Review approved (final) policy / procedure documents describing access to information system and 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>	<p>Maximum 2 points.</p> <p>a) Compliance: 1 point.</p> <p>b) Compliance: 1 point.</p>	0	<p>a) County has not established a formal access to information and communication framework</p> <p>b) The CGK is yet to employ Designated officers for public participation. However, ward & sub county administrators support public participation --</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>	0	There was no evidence that Participatory planning and budget meetings were held in Kiambu in the last four

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>years.</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.				
4.5.		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is feed-back mechanism in place.	Maximum points: 1 Compliance: 1 point.	0	The CGK did not prepare a C-APR.
4.6		County core financial materials, budgets, plans, accounts, audit reports and performance assessments published and shared	Publication (on county web-page, in addition to any other publication) of: 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	PFM Act Art 131. County Act, Art. 91. Review county web-page. (N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	Maximum points: 5 points 9 issues: 5 points 7-8 issues: 4 points 5-6 issues: 3 points 3-4 issues: 2 points 1-2 issues: 1 point	3	The County has published the following documents in hard and soft copies: <ul style="list-style-type: none"> ▪ County Budget Review and Outlook Paper 2014/2015 and 2015/2016 ▪ Fiscal Strategy Paper 2015, 2017 ▪ MTEF Stakeholders Report 2016 ▪ Revenue Estimates for 2016/2017 ▪ Tenders and Notices for specific projects. ▪ Auditor General

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>implementation and budget execution during each quarter</p> <p>vi) Annual progress reports (C-APR) with core county indicators</p> <p>vii) Procurement plans and rewards of contracts</p> <p>viii) Annual Capacity & Performance Assessment results</p> <p>ix) County citizens' budget</p>		0 issues: 0 point.		<p>Report 2014/2015.</p> <ul style="list-style-type: none"> ▪ Bills and Acts <p>All the documents are uploaded in the county website</p> <p>The Following were not published on the website:</p> <ul style="list-style-type: none"> • Procurement Plans and Tenders. • County Citizens Participation Budget • Quarterly budget progress reports.
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.	<p>County Act, Art. 23.</p> <p>Review gazetted bills and Acts, etc.</p> <p>Review county web-site.</p>	<p>Maximum 2 points</p> <p>Compliance: 2 points.</p>	2	<p>The County Assembly introduced a total of 22 Bills from the year 2013 to 2016 out of which 6 were assented to Acts.</p> <p>All Acts, Bill and Regulations are published on the County Assembly Website.</p>
<p>Result Area 5. Investment implementation & social and environmental performance</p> <p>Max score: 20 points.</p>							
5.1	Output	Physical	The % of planned	Sample min 10 larger	Maximum 4	0	The County regularly

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
	against plan – measures of levels of implementation	targets as included in the annual development plan implemented	<p>projects (in the ADP) implemented in last FY according to completion register of projects</p> <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. 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>projects from minimum 3 departments/sectors.</p> <p>Points are only provided with 100 % completion against the plan for each project.</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>points (6 points in the first two AC&PAs).²</p> <p>More than 90 % implemented: 4 points (6 points in 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>prepares comprehensive Projects Implementation Status Reports which captures progress and status of all projects in all 10 departments.</p> <p>While CGK Status reports contains all projects including completed projects, the county does not have a separate record of completed project.</p>

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
					An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 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).	Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors. Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available,	Maximum 4 points. (5 points in the first two AC&PAs). More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&PAs)	0	The actual cost for projects sampled and visited by the Assessment team was not provided or located in the documents availed. The ACPA team visited the following projects; Ruiru and Kirigiti Stadiums -Youth Affairs Communication * Sports Dept.,

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>no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied). Review completion reports, quarterly reports, payment records, quarterly progress reports, etc. Review M&E reports.</p> <p>Compare actual costs of completed project with original budgeted costs in the ADP/budget.</p>	<p>80-90%: 3 points 70-79%: 2 points 60-69%: 1 point Below 60%: 0 points.</p>		<p>Mathigo Road & Githunguri CBD Roads-Roads, Transport Public Works & Utilities Dept,</p> <p>Githunguri Market Sanitary Block with Bio-digester, Rehabilitation of existing 1No dumpsites Kang'oki- Dept of Water, Environment & Natural Resources Dept,</p> <p>Roofing of Githunguri Market-Dept. of Trade, Industry, Tourism & Cooperative Dept.</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	<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-</p>	<p>Maximum 3 points (4 points in the first two AC&PAs).</p> <p>Maintenance budget is more than 5 % of</p>	0	There was no specific maintenance budget for the projects visited.

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
			ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	3 years ago. Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.	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). 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	1	The CGK has an Environmental Impact Assessment Review Committee of 6 members from different departments. This Review Committee

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>accordance with framework for all projects: 2 points (3 points in the first two AC&PAs)</p> <p>80-99 % of projects: 1 points</p>		<p>undertakes regular reviews of EIA Reports that includes site visits.</p> <p>The Directorate of Environment works in conjunction with NEMA on many environmental issues including the formation of the new County Environmental Committee, Environmental Impact Assessments (EIA). All project that has negative social or environment impact must undergo EIA as provided for by EMCA Act, Reviewed 2012. we sampled the EIAs report of following projects:</p> <ul style="list-style-type: none"> • NEMA/PR/5/2/16, 974- EIA Report (24th January 2017) of Proposed Base Transceiver Station,

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>Plot NO. Kiambu/ Gatwanyaga Block 1/ 2271, Magongoni,</p> <ul style="list-style-type: none"> • NEMA /PR/KMB/5/2/3198- EIA Report (15th August 2016) of Proposed Borehole Drilling on LR.NO. 28382, KiaNgombe/ Kom Area, Kiambu. • NEMA/PR/5/2/17, 586- EIA Report (9th May 2017) of Three High Mast Lighting System In Shauri Yako Slum, Kimabu County • NEMA/PR/Kiambu /5/2/ 3187- EIA Report (17th August 2016) of Proposed Borehole, L.R.NO. Klmabaa / Thimbigu / 1159, Karuri Town, Kiambaa Subcounty, Kiambu. • NEMA /EIA/ 5/ 2 /1320- EIA Report (24th January 2017) of Proposed Comprehensive Development

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>Encompassing Residential Apartment, Retail Center and Club House on Plat NO. Kimbaa / Ruaka / 520 / Ruaka, Kimabaa Sub-County</p> <p>In Kiambu, Environment issues are handled by the Directorate of Environment within the department of Water, Environment and Natural Resources (WE&NR. The Directorate is led by a Director assisted by an Assistant Director.</p> <p>The County Government of Kiambu set the County Environment Committee whose members are awaiting gazettelement. The proposed Committee is made up of 8 members.</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
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	1	We visited the following projects and all had safeguards instruments prepared (billboards, fencing etc. where required). The visited projects are: <ul style="list-style-type: none"> • Ruiru and Kirigiti Stadiums -Youth Affairs Communication, Sports Dept., • Mathigo Road & Githunguri CBD Roads-Roads, Transport Public Works & Utilities Dept, • Githunguri Market Sanitary Block with Bio-digester, Rehabilitation of existing 1No dumpsites Kang'oki- Dept of Water, Environment & Natural Resources Dept, • Roofing of Githunguri Market-Dept. of

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
							Trade, Industry, Tourism & Cooperative Dept. All projects (both private and public) being implemented in Kiambu undergo ESIA's /ESMPs. No projects can be implemented without following the guidelines.
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	To be included from the 3rd AC&PA only. A sample of minimum 5 projects will be reviewed. The methodology will be developed at a later date, prior to the 3 rd AC&PA. 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	Maximum 5 points. To be developed during implementation based on the TOR for the VfM. Points: maximum 5, calibration between 0-5 points. E.g. more than 90 % of projects Satisfactory: 5	In order to ensure that the scores always vary between 0-100 points, the 5 points are allocated across the PMs	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
				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.	points, more than 85 % 4 points, etc.	5.1-5.4 with 2 extra points to the PM No. 5.1 and 1 extra to each of the PMs No's 5.2-5.4 until VfM is introduced from the 3 rd AC&PA	
					Total Maximum Score: 100 points.	36	

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	Assessment Met
2. Capacity Building plan developed	Assessment Met
3. Compliance with investment menu of the grant	Not Applicable
4. Implementation of CB plan	Not Applicable

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 1. Compliance with Minimum access conditions	To ensure minimum capacity and linkage between CB and Investments	Assessment Met
Financial Management 2. Financial statements submitted	To reduce fiduciary risks	Assessment Met
3. Audit Opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce Fiduciary risks	Assessment Met
Planning 4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	Assessment Met
5. Adherence with the investment menu	To ensure compliance with environmental and social safeguards and ensure efficiency in	Not Applicable

	spending	
Procurement	To ensure procurement planning is properly coordinated from the central procurement unit	Assessment Met
6. Consolidated procurement plans in place		
7. County Core staff in place	Core staff in place as per County Government Act	Assessment Met
8. Environmental and social safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks	Assessment Met
9. 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 Area	Results /Score
KRA 1: Public Financial Management	19
KRA 2: Planning and Monitoring and Evaluation	6
KRA 3: Human Resources Management	1
KRA 4: Civic Education and Participation	8
KRA 5: Investment implementation & Social and environmental performance	2
Total Score	36

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

- Training and capacity building of staff on IFMIS System
- Training and capacity building of Internal Audit Staff.

b) Human Resources

- Capacity building of department Heads and HR focal persons in each department on skills on drawing up of appropriate staffing plans (with targets, implementation matrix etc.).
- County Government needs to complete most of the Human Resource Policies which are currently in draft form.
- The CGK should employ a substantive M&E officer

- County HR and CPSB to engage the Council of Governors and PSC on Schemes for staff not currently covered.
 - CGK develop and implements a Performance Management System (PMS).
- c) Environment and Social Safeguards**
- Recommend roll out of citizens awareness on EMCA Act 2012
 - Recommend capacity building and training of staff on Environmental Policy Development, EMCA Act 2012 and related instruments e.g. Environmental and Social Audit Reports, Project Registers, and Project Implementation guidelines.
- d) Planning, Monitoring and Evaluation**
- There is need to have a specific budget for M&E.
 - Initiate the establishment of the County M&E Committee.
 - The County needs to start preparing a County Annual Progress Reports (C-APR).
- e) Civic Education & Participation**
- The CE unit is still nascent and needs financial, technical support, capacity building and training of Staff.
 - Allocate Specific budget for Civic Education and public participation.

4.0 CHALLENGES IN THE ASSESSMENT

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

- No internet connectivity due to incompatibility of CGK IT system with windows 10 in our laptops.
- County Government has offices in Thika and Kiambu and hence county staff and the assessors had to travel to both places. Entry meeting was held in Thika while Exit meeting was held in Kiambu.

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 participation agreement and revised capacity building plan signed by the Governor and Count Secretary & NCBF Focal Person were availed

5.2 MPC's Issues

The following observations were made:

- No County M & E Committee
- No specific budget for M & E
- No Citizens awareness on EMCA Act 2012

5.3 PMs

KRA 1: Public Finance Management

The following observations were made:

- Low capacity of staff on the IFMIS system
- Limited skills diversity of Internal Audit Staff, including low capacity on use of Computer Aided Audit tools

KRA 2: Planning and Monitoring & Evaluation

The following was observed:

- No County M & E Committee
- The County did not have a substantive M&E Focal person.
- No specific budget for M & E.
- No evaluation of completed projects and the county does not have a register of completed project.
- Kiambu does not prepare a County Annual Progress Report (C-APR).

KRA 3: Human Resource

The following was observed:

- No staffing plans and no targets
- No Performance management system (PMS)
- Most Human Resource policies are in draft form

KRA 4: Civic Educations and Participation

- No specific budget for Civic Education and public participation.

- It was noted that the Civil Education activities was done using consultants and that the County did not involve NGOs and other non-state actors.

KRA 5 Investments and Social Environment Performance

- No Citizens awareness on EMCA Act 2012
- Lack of Projects 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 have arose so far on the assessment report.

7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCE

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"> • Low capacity of staff on IFMIS system • Limited skills diversity of Internal Audit Staff, including low capacity on use of Computer Aided Audits
KRA 2	Planning &M&E	<ul style="list-style-type: none"> • No County M & E Committee • No policy and lack of legislative framework for M & E • No specific budget for M & E • No evaluation of completed projects
KRA 3	Human Resource Management	<ul style="list-style-type: none"> • No staffing plans and no targets • No Performance management system (PMS) • Most Human Resource policies are in draft form
KRA 4	Civic Education	<ul style="list-style-type: none"> • No specific budget for Civic Education and public participation.
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> • No Citizens awareness on EMCA Act 2012 • Lack of Projects completion register

APPENDIX 1: ENTRY MEETING MINUTES

ENTRY MEETING AT THE GOVERNOR'S BOARDROOM, THIKA HELD ON 31ST JULY 2017

Members Present:

1. George O. Haya - Director Finance
2. Wangari Murigi - Legal Counsel
3. Sophia Kamau - Deputy Director Economic Planning-Finance
4. Monicah King'ori - Assistant Director Environment
5. Ann Ngige - Ass. Director Human Resource Management
6. Rosemary Maina - Director Internal Audit
7. Benson M. Mbari - Deputy County Secretary
8. Patrick Kiongo - Administrator
9. Nduta Kahi - Deputy Director Budget
10. Elizabeth Mwita - Auditor
11. James Mungai - Principal Accountant
12. Maina Kariuki - Accountant
13. Peninnah Ng'ang'a - Procurement Officer
14. Purity N. Wandui - Education officer
15. Mary Kiropi - Director, Culture, Gender & Social Services
16. Stella Njeru - Procurement Officer, County Assembly
17. Janet Gitahi - Fiscal Analyst, County Assembly
18. John Ngugi - Director, Finance- County Assembly
19. Godfrey Kimani - Legal Counsel, County Assembly
20. Caroline Yamu - Ass. Internal Auditor, County Assembly
21. Thomas Kirongo - Matengo Githae & Associates
22. Martin Waweru - Matengo Githae & Associates

MIN. 1/KDSP ASSESMENT/2017 -AGENDA

The meeting began at 9.50am with a prayer from Sophia Kamau. Mr. George Haya, the Chairperson, began the meeting with welcoming remarks and requested the team to introduce themselves after which he gave the consultants an opportunity to give their expectations and the way forward.

MIN. 2/KDSP ASSESMENT/2017 -COMMENTS FROM THE CONSULTANTS.

The team from Matengo Githae and Associates comprised of Martin Waweru and Thomas Kirongo expressed their expectations as follows:

- a) It was their hope that Kiambu County being among the last counties to be assessed was adequately prepared;

- b) Availability of all relevant documents and copies made. They expressed a wish to where possible get copies of all documents or excerpts of the same that were necessary in compilation of their report;
- c) To see the partnership with KRA and how the county has benefited from this;
- d) That in the subsequent two days, they would start their assessment at 8.00 am;
- e) They would begin with the assessment on the KRA under Public Finance Management due to its broad nature;
- f) Any authorization required to be obtained before giving any document should be obtained within the first day to avoid delays during the assessment;

MIN. 3/KDSP ASSESMENT/2017 -WAY FORWARD

It was agreed that the consultants would visit two projects of their choice. The suggestions given however were;

- a) Kangoki dumping site
- b) Thika Level 5 hospital
- c) Limuru Market
- d) Kamwangi Market.

Mr. Martin proposed that if time would allow, they would visit the Limuru Market on Tuesday afternoon whereas the Kangoki dumping site and Thika Level 5 hospital would be visited on Wednesday morning before the exit meeting.

The purpose of visiting the projects is;

- a) to verify that the money has been put to good use and for the intended purpose
- b) tracking to see the relationship between the departments, budget, public participation, ADP and CIDP

A.O.B

It was noted that lunch would be served at 1 pm.

The venue and time for the exit meeting would be communicated within the course of the three days.

There being no other business, the meeting ended at 10.45am with a word of prayer from James Mungai.

Chairman
Secretary

Date
Date.....

APPENDIX 2: EXIT MEETING MINUTES

MINUTES EXIT MEETING KIAMBU COUNTY GOVERNOR'S BOARDROOM, KIAMBU HELD ON 2ND AUGUST 2017

Members Present:

1. George O. Haya - Director Finance
2. Fredrick Kitema - County Focal Point Officer
3. Wangari Murigi - Legal Counsel
4. Sophia Kamau - Deputy Director Economic Planning-Finance
5. Monicah King'ori - Assistant Director Environment
6. Ann Ngige - Ass. Director Human Resource Management
7. Ann Gichohi - Chief Officer, Education
8. Elizabeth Mwita - Auditor
9. James Mungai - Principal Accountant
10. Maina Kariuki - Accountant
11. Godfrey Kimani - Legal Counsel, County Assembly
12. Joseph Mukabi - Ag. Director Revenue
13. Stephen Mungai - Economist
14. Thomas Kirongo - Matengo Githae & Associates
15. Martin Waweru - Matengo Githae & Associates

MIN. 4/KDSP ASSESMENT/2017 - WELCOME REMARKS

The meeting began at 2.30pm with a prayer from Ann Ngige. Mr. George Haya, the Chairperson, introduced the County Secretary, Mr. Fredrick Kitema, who welcomed the consultants into Kiambu County. He gave the consultants his apologies for not attending the entry meeting as it coincided with another meeting.

He further assured them that he has been part of the process and has been supportive of the team. He noted that Kiambu County has been in partnership with various organizations such as the United Nations and the Japanese Government on undertaking various projects within the County.

He noted that Kiambu has staff with a wealth of experience and hence the quality of services and work done is of high quality. With that, Mr. Kitema welcomed comments and remarks from the Consultants.

MIN. 5/KDSP ASSESMENT/2017 -REMARKS FROM THE CONSULTANTS.

He congratulated Kiambu County for creating an environment that promotes career development. They noted and congratulated the County Government for having a close and good working relationship with the County Assembly.

They further thanked the officers who organized the project visits.

MIN. 6/KDSP ASSESMENT/2017 - GAPS

Mr. Martin and Thomas noted some gaps during the assessment. This included;

- a) Assets register - He noted that completeness needs to be affirmed. He proposed to the county government to have a short-term framework to ensure the backlog is completed and an up to date register is realized. This can be achieved through recruitment of interns for a short while to assist with such tasks.
- b) Environment - they were doing a great job but he noted that the department was understaffed. It was proposed that there is need to have value for money audits to ensure accountability in the various projects especially with the second level (investment) funding. He requested that the county government ensure that the funds are put to good use and for the intended purpose.
- c) County Assembly – he noted that in the county assembly under the basics on the PFM should be known to the officer. The deadlines to submit the various documents should be met in good time. It was further noted that the incoming MCAs should be sensitized on their spending and the impact of accountability. It was noted that there is also needed to sensitize the various committee in order to assist them respond to audit queries.
- d) Imprest – it was noted that it was important to have supporting documents while asking for disbursements. Where the senior officers are made aware of why they are asking for the disbursements, it would trickle down to the junior officers hence creating awareness and accountability. It was noted that the next assessment will seek to look at how much the County Government has reduced on the queries raised by the auditor general.
- e) Public Participation and Civic Education – This being a young directorate, there is need to support it. It was proposed that the county could benchmark with Makueni and Taita Taveta Counties who have done an excellent job in this area.
- f) M&E – it was noted that the directorate was doing a good job but the staff were overworked. The consultants proposed to have specific officers working and designated as M&E officers. This will assist the county in developing the County Annual Progress Reports (CAPR).
- g) It was further noted that the CIDP does not meet the requirements of the PFM Act. This should be improved in the next CIDP.
- h) HRM – it was noted that implementation of Performance Management within the county should be fast tracked.
- i) Draft policies – this should be completed and policies completed.

In general, the consultants noted that Kiambu had done an excellent job in their systems and was very cooperative during the assessment period.

MIN. 7/KDSP ASSESMENT/2017 - CLOSING REMARKS

Mr. Kitema acknowledged the comments and the gaps noted by the consultants. He noted that it has not been an easy task but the County was trying its best. He thanked the consultants and hoped to work with them soon. The consultants further noted that any training that would be

taken should also take a practical approach. This will assist officers apply what they have been taught in class.

MIN. 8/KDSP ASSESMENT/2017 - VOTE OF THANKS

Mr. George Haya gave a vote of thanks on behalf of the team. He thanked the Kiambu County KDSP implementation team who have worked tirelessly in ensuring the program is a success within the county. Secondly, he thanked the secretaries who have assisted the taskforce within the various offices and especially the county secretary's office who ensured the team had all documents ready on time.

Thirdly, he thanked the drivers who transported the officers from one point to another.

A.O.B

There being no other business, the meeting ended at 3.50pm with a word of prayer from Ann Ngige.

Chairman

Date

Secretary

Date.....