

REPUBLIC OF KENYA
MACHAKOS COUNTY ASSEMBLY
OFFICIAL REPORT

Tuesday, 22nd September, 2020

The House met at 10.25 a.m.

[The Deputy Speaker (Hon. Museku) in the Chair]

PRAYERS

PAPER LAID

FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF MACHAKOS FOR THE YEAR ENDED
JUNE, 2017

Hon. Deputy Speaker: Hon. Members, under this Order, we have one business to be transacted by Hon. Joseph Musau. Hon. Musau.

Hon. Musau: Thank you, Mr. Speaker, and good morning Hon. Members. Hon. Speaker, I wish to lay the following Paper on the floor of the House today, Tuesday 22nd September, 2020; the report on Financial Statements of County Assembly of Machakos for the year ended June, 2017. Thank you, Mr. Speaker.

Hon. Deputy Speaker: Thank you, Hon. Joseph Musau. Mr. Clerk, proceed.

NOTICES OF MOTIONS

Hon. Deputy Speaker: Hon. Members under this Order, we have two business to transact; the first one is by Hon. Joseph Musau and the second one is by Hon. Musyimi. Hon. Joseph Musau. Is Hon. Musyimi around? Is Hon. Musyimi around or you will move it for him. Okay I think I remember he is having some ...Hon. Moses Mitaa will move on his behalf. Okay, Hon. Musau.

FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF MACHAKOS FOR THE YEAR ENDED
JUNE, 2017

Hon. Musau: Once again thank you, Mr. Speaker.

Hon. Speaker, that aware that Article 229(5) of the Constitution provides that “the Auditor-General may audit and report on the accounts of any entity that is funded from public funds;

Further aware that, Article 229(7) of the Constitution that states that Audit Reports shall be submitted to Parliament or the relevant County Assembly;

Cognizant that the Audit report on Financial Statements of County Assembly of Machakos for the year ended June, 2017 was received in the office of the Clerk on 18th October, 2018;

Further aware that the report was committed to the committee of Public Accounts and Investments pursuant to Standing Order 185(2)(b) and (c) that states that “the Public Accounts and Investments Committee shall be responsible for examination of reports, accounts and workings of the County Public Investments and whether the affairs of the public investments are being managed in accordance with sound financial or business principles and prudent commercial practices;”

Aware that the Assembly forwarded the response of this report to the Office of the Auditor General that was received on 15th April, 2019;

Informed that in August, 2019 the committee invited the Accounting Officer, interrogated him and subsequently compiled a report;

Hon. Speaker, I wish to give Notice of Motion that this House discusses and approves the report on Financial Statements of County Assembly of Machakos for the year ended June, 2017.

Thank you, Mr. Speaker.

Hon. Deputy Speaker: Thank you, Hon. Joseph Musau. Hon. Moses Mitaa on behalf of Hon. Musyimi.

SURVEYING AND ESTABLISHMENT OF BOUNDARIES OF KATUNGA FOREST

Hon. Mitaa: Thank you, Hon. Speaker. I want to move a notice of motion on behalf of Hon. John Musyimi, MCA Kangundo North, who is bereaved and he will be joining us in the afternoon sitting.

Hon. Speaker, aware that Article 69(1)(a) of the constitution provides that the State shall ensure sustainable exploitation, utilization, management and conservation of the environment and natural resources, and ensure the equitable sharing of the accruing benefits;

Further aware that the Fourth Schedule of the Constitution mandates the County Government to address matters on implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and forestry;

Considering that over the last decades, there has been extensive degradation of water towers and riparian reserves due to encroachment, excisions, illegal settlement, fires and over-exploitation of resources therein;

Cognizant that the Water Towers Conservation and Coordination Policy, 2019 put in place mechanisms to coordinate, synergize and oversee the identification, protection and rehabilitation of water towers for conservation and management;

Aware that the Katunga forest in Kanzalu Hill Range that borders Mwala and Kangundo Sub-counties is a key water catchment area acting as source of water for many rivers besides its contribution in controlling global warming;

Further aware that the forest was gazetted as a water tower. Informed that the forest has been encroached by the neighboring communities who have established settlements therein and cleared a vast acreage of the forest causing rapid erosion and affecting supply of water in the neighboring sub-counties;

Hon. Speaker, I wish to give Notice of Motion that this Hon. House discusses and approves that the County Government of Machakos:

- i. Undertakes survey and establishes boundaries of Katunga forest in Kanzalu Hill Range;

- ii. Addresses the human conflict that has resulted from the settlement of people in the said forest reserve;
- iii. Carries out regular monitoring to ensure that no human settlement occurs in the said forest reserve;
- iv. Gazettes all the water towers within the County.

Thank you, Hon. Speaker.

Hon. Deputy Speaker: Thank you very much, Hon. Moses Mitaa. Mr. Clerk, proceed.

STATEMENT

BUSINESS FOR THE HOUSE FOR 22TH SEPTEMBER, 2020

Hon. Deputy Speaker: Hon. Members, under this Order, we have one business to be transacted by Hon. Alex Kamitu, Minority Leader.

Hon. Kamitu: Thank you very much, Hon. Speaker. On behalf of Majority Leader, I want to make this Statement. Hon. Speaker, the House Business Committee met on Monday, 21st September, 2020 to ballot business for the House as forwarded by Committees and Hon. Members pursuant to the provisions of the Standing Order 151(5).

The Committee balloted business as follows:

Tuesday, 22nd September, 2020

Morning at 10.00 a.m.

Report of PAIC on the Audit Report on the Financial Statements of County Assembly of Machakos for the year ended June 2017 by Hon. Joseph Musau, Chairperson, PAIC.

Afternoon at 2.30 p.m.

Motion by Hon. John Musyimi that this Hon. House discusses and approves the motion that the County Government of Machakos:

- (i) Undertakes survey and establishes boundaries of Katunga forest in Kanzalu Hill Range;
- (ii) Addresses the human conflict that has resulted from the settlement of people in the said forest reserve;
- (iii) Carries out regular monitoring to ensure that no human settlement occurs in the said forest reserve;
- (iv) Gazettes all water towers within the County.

Thank you, Hon. Speaker.

Hon. Deputy Speaker: Thank you, Hon. Alex Kamitu. Mr. Clerk, proceed.

MOTION

REPORT OF ON FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF MACHAKOS FOR THE YEAR ENDED JUNE, 2017

Hon. Deputy Speaker: Thank you, Hon. Members. Under this Order, we have one business to be transacted by the Hon. Joseph Musau, chairperson Public Accounts and Investment committee. Hon. Joseph.

Hon. Musau: Thank you, Mr. Speaker.

Hon. Speaker, that aware that Article 229(5) of the Constitution provides that “the Auditor-General may audit and report on the accounts of any entity that is funded from public funds;

Further aware that, Article 229(7) of the Constitution that states that Audit Reports shall be submitted to Parliament or the relevant County Assembly;

Cognizant that the Audit report on Financial Statements of County Assembly of Machakos for the year ended June, 2017 was received in the office of the Clerk on 18th October, 2018;

Further aware that the report was committed to the committee of Public Accounts and Investments pursuant to Standing Order 185(2)(b) and (c) that states that “the Public Accounts and Investments Committee shall be responsible for examination of reports, accounts and workings of the County Public Investments and whether the affairs of the public investments are being managed in accordance with sound financial or business principles and prudent commercial practices;”

Aware that the Assembly forwarded the response of this report to the Office of the Auditor General that was received on 15th April, 2019;

Informed that in August, 2019 the committee invited the Accounting Officer, interrogated him and subsequently compiled a report;

Hon. Speaker, I wish to move the Motion that this House discusses and approves the report on Financial Statements of County Assembly of Machakos for the year ended June, 2017.

With your permission Mr. Speaker, I wish to call upon---

Hon. Deputy Speaker: You can call....

Hon. Musau: Your guidance, Mr. Speaker.

Hon. Deputy Speaker: Yes, you can call...because Hon. Peter Joseph Mutiso was in the House shortly I will allow any other member to second the motion please.

Hon. Musau: Thank you, Mr. Speaker. I would wish my sister Hon. Angela to second this motion. Thank you, Mr. Speaker.

Hon. Deputy Speaker: In the meantime, can the Whip try and get me Hon. Peter Joseph Mutiso where he is because I think that was the reason he was here. He was supposed to second that motion I do not know why he has moved out of the chamber before he seconded a very important motion which is on the floor of the House.

(Hon. P.J. Mutiso walked into the House)

Hon. Peter Joseph Mutiso, you are supposed to second a motion and you move out when the motion is being read?

Hon. P.J. Mutiso: Thank you, Mr. Speaker. I second the motion.

Hon. Deputy Speaker: Go ahead Hon. Joseph Musau.

Hon. Musau: Thank you, Mr. Speaker, for your guidance.

INTRODUCTION

Hon. Speaker, the report of Auditor General on the Financial Statements of County Assembly of Machakos for the year ended 30 June, 2017 was received in the office of the Clerk on 18th October 2018 pursuant to Article 229(7) of the Constitution that states that Audit Reports shall be submitted to Parliament or the relevant County Assembly.

The audit report was committed to Public Accounts and Investments committee pursuant to Standing Order 185(2)(b) and (c) that states that —the Public Accounts and Investments Committee shall be responsible for examination of reports, accounts and workings of the County Public Investments and whether the affairs of the public investments are being managed in accordance with sound financial or business principles and prudent commercial practices.”

COMMITTEE MANDATE

Hon. Speaker, the Public Accounts and Investments Committee is established pursuant to Standing Order 185(1) and (2), that states that; there shall be a select committee to be designated the County Public Accounts and Investment Committee which shall be responsible for:

- a) The examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit.
- b) The examination of the reports, accounts and workings of the County Public Investments;
- c) The examination, in the context of the autonomy and efficiency of the County Public Investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.

COMMITTEE MEMBERSHIP

Hon. Speaker, the Public Accounts and Investment Committee comprises of the following Honorable members;

- | | | |
|----|--------------------------|-----------------|
| 1. | Hon. Joseph Musau | – Chairperson |
| 2. | Hon. Winfred Mutua | – V/Chairperson |
| 3. | Hon. Paul Museku | - Member |
| 4. | Hon. Alice Nzioka | “ |
| 5. | Hon. Johana Munyao | “ |
| 6. | Hon. Josephat Kasyoki | “ |
| 7. | Hon. Peter Joseph Mutiso | “ |

LEGAL FRAMEWORK

Hon. Speaker, in the execution of its mandate the afore-stated, the Committee was guided by the Constitution and other Laws on public finance management below:

Constitution of Kenya 2010

Article 201(a)(d)(e) provides that

- (a) There shall be openness and accountability, including public participation in financial matters;
- (d) Public money shall be used in a prudent and responsible way; and
- (e) Financial management shall be responsible, and fiscal reporting shall be clear.

Article 226(5) of the Constitution is emphatic that “If the holder of a public office, including a political office, directs or approves the use of public funds contrary to law or instructions, the person is liable for any loss arising from that use and shall make good the loss, whether the person remains the holder of the office or not.

Article 226(2) of the Constitution states that the accounting officer of a county public entity is accountable to the County Assembly for its financial management. Article 229 (5) of the Constitution provides that —the Auditor-General may audit and report on the accounts of any entity that is funded from public funds.” Article 229 (8) of the Constitution states that —within three months after receiving an audit report, the parliament or the County Assembly shall debate and consider the report and take appropriate action.

Public Finance Management (PFM) Act, 2012

Section 94(1)(iv) of the Public Finance Management Act ,2012 states that:

(1) The following factors, singly or in combination, may further indicate that a State organ or public entity is in serious material breach or persistent material breach of the measures established under this Act-

(iv) Is more than sixty days late in submitting its annual financial statements to the Auditor General in accordance with this Act or any other legislation;

Section 53(1) of the PFM Act states that the relevant accounting officer of a state organ or public entity shall within three months after Parliament has considered and made recommendations on the audit report—

(a) Take the relevant steps to implement the recommendations of parliament on the report of the Auditor-General; or

(b) Give explanations in writing to the Parliament on why the report has not been acted upon.

Section 53(2) on failure to comply with the provisions of subsection (1), the accounting officer shall be in contempt of Parliament or County Assembly and upon determination by Parliament or relevant County Assembly, Parliament or relevant County Assembly may recommend administrative sanctions such as removal as the Accounting Officer, reduction in rank among others.

Section 164(1) of the PFM Act 2012, states that at the end of each financial year, the accounting officer for a county government entity shall prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board.

Section 164(2)(iv) states that the accounting officer shall include in the financial statements a statement explaining any variations between the actual expenditure and the sums Voted;

Public Audit Act, 2015

Section 47(1) and (2) of the same Act adds that

(1) The financial statements required under the Constitution, the Public Finance Management Act, 2012 (No. 18 of 2012) and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

(2) The financial statements shall be in the form and content as prescribed by the International Public Sector Accounting Standards Board.

Public Finance Management (County Governments) Regulations, 2015

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Section 54(1) of the Public Finance Management (County Governments) Regulations, 2015 provides that an Accounting Officer of a county government entity shall not later than the 10th day of each month submit a monthly financial reconciliation and non-financial budgetary report in the format to be issued by the Cabinet Secretary relating to the activities of his or her county government entity for the preceding month to the County Treasury with copies to the Controller of Budget and the Auditor-General.

Section 104 of the PFM (County Governments) Regulations 2015 states that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

RECEIPT OF RELEVANT INFORMATION AND EVIDENCE TAKING

Hon. Speaker, the Assembly received the Audit report on Financial Statements of County Assembly of Machakos for the year ended 30 June, 2017 on 18th October, 2018. The Audit exercise was done in October 2017 and the report was supposed to be received in April, 2018 hence the report was 6 months late contrary to Section 44(2) of the Public Audit Act that states that the appointed auditor shall examine and audit the submitted accounts of the office of the Auditor-General within six months after the end of the financial year in accordance with the provisions of Part IV of this Act, express an opinion and certify the result of that examination and audit. The report had an adverse opinion.

The Assembly on receipt of the audit report prepared a response to the queries raised which was later received in the office of the Auditor General on 15th May, 2019, almost 1 year after the Audit report was received in the Assembly contrary to the provisions of Article 229(8) of the Constitution that states that within three months after receiving an audit report, Parliament or the county assembly shall debate and consider the report and take appropriate action. The delay in the submission of the Audit report to the Assembly and preparation of Management Response by the Assembly subsequently affected the timelines which the committee was supposed to observe to dispense the report.

On 26th August, 2019 the Committee held a meeting with the Accounting Officer of Machakos County Assembly to respond on various issues raised in the Audit report pursuant to Article 226(2) of the Constitution that provides that the Accounting Officer of a County public entity is accountable to the County Assembly for its financial management.

In October, 2019, the committee prepared the report and released it for balloting but due to the nature of the businesses that were going on that time; the report was never balloted until the House adjourned for long recess in December, 2019.

QUERIES ARISING FROM THE FINANCIAL STATEMENTS PRESENTATION AND DISCLOSURES

Hon. Speaker, the financial statements do not include explanations on significant under-utilization and over- utilization of budgeted provisions as prescribed in the reporting template issued by the Public Sector Accounting Standards Board.

The statement of financial assets and liabilities, statement of receipts and payments and statement of cash flow indicate that the comparative figures have been restated while the statement of financial assets in addition indicate that the current year balances have been restated. Management has however not disclosed the reasons and extent of the restatement.

Consequently, the financial statements do not comply with the format prescribed by the Public Sector Accounting Standards Board.

Response

The Accounting Officer responded that during the Financial Year, the Assembly had some underutilization on some votes in the budget. A note explaining the underutilization has been provided in the amended financial statement as shown under note 20 on page 27 of the amended financial statements.

The restated figure in the statement of assets and liabilities was as a result of the correction of a casting error made on the total financial assets figure of Ksh. 16,007,317 in the FY 2016/2017.

The restatement made in the statement of receipts and payments was to correct the figures of Ksh. 76,000,000 and Ksh. 75,000,000 that were earlier grouped under repayment of principal on domestic and foreign borrowing in the financial statements instead of transfer to other government units.

The restatement made in the statement of cash flow was to correct the figure of transfer to fund account that was indicated as positive Ksh. 75, 000, 000 instead of negative Ksh. 75,000,000.

Observation

- a. The Committee observed that in the financial statement the Accounting Officer did not provide explanations of underutilization and overutilization of budgeted provisions as prescribed by IPSAS Board. This is contrary to Section 47(2) of the Public Audit Act that requires a financial document to be in the form and content as prescribed by the Public Sector Accounting Standards Board.
- b. The accounting officer amended the financial statement and submitted it later after the audit exercise had been concluded and this did not in any way resolve the query since the audit report was already concluded.

Recommendation

The County Assembly should disclose all information sought by the auditors during the time of audit and respond to all issues raised in the management letter to avoid such issues from appearing in the final Audit report.

INACCURACIES IN THE FINANCIAL STATEMENTS

Hon. Speaker:

- i. The total expenditure as per statement of receipts and payments is reflected as Ksh. 936,140,270 while IFMIS (vote book) reflects Ksh. 882,860,547 (recurrent Expenditure being Ksh. 745,593,047 and development Ksh. 137,267,500) resulting to an unexplained difference of Ksh. 53,279,723.
- ii. The statement of comparison of budget and actual amounts for recurrent excludes an amount of Ksh. 703, 316 being actual expenditure on other payments but included in the statement of receipts and payments.
- iii. The statement of financial assets reflects cash and cash equivalent balance of Ksh. 15,385,230 as at 30 June, 2017 (comprising of bank balances of Ksh. 15,384,430 and cash in hand balance of Ksh. 800). However, the following material omissions have been observed.

The cash books closing balances as at 30 June 2017 in virtually all the cash books were not certified by the board of survey members. A balance of Ksh. 14,977,079 as at 30 June, 2017 held in a deposit account No. 000264543 at the Central Bank was also excluded from the schedule of bank balances. A Balance of Ksh. 4,492,190 as at 30 June, 2017 held in a tender account No. 1144054559 at the KCB apart from not having been swept into the County Treasury Fund was

excluded from the schedule of bank balances. Consequently, the accuracy of the financial statements for the year ended 30 June 2017 cannot be confirmed.

Response

The Accounting Officer stated that the figure of Ksh. 53,279,723 difference represents journals that need to be passed in the IFMIS so that the expenditure can be reflected in the IFMIS general ledger. This is because, there are times when the IFMIS is down and so when payments are processed they may complete to the final stage (Internet Banking) but fail to reflect in the IFMIS ledger (failure to create accounting).

It is expected that we run the transaction reports at least monthly to ensure that all transactions have completed up to the IFMIS ledger but we have not been able to achieve this since the department is understaffed. We are in liaison with the National Treasury and this will be done with their assistance.

Further, there occurred an error of omission during conversion of the final accounts from excel worksheet to the word document template in the statement of comparison of budget and actual amounts where the expenditure was understated by Ksh. 703,316. The financial statement has been amended to correct the error of the amended financial statements.

The funds in the tender account were not included in the bank balance since the money does not belong to the Assembly and was to be swiped back to the County Revenue Fund. This too applied to the funds in the deposit account since the money does not belong to the Assembly but it was for the contractors.

Observation

The committee observed that:

- a. IFMIS appears to have technical issue where some transactions posted do not generate subsequent General ledger entries.
- b. The Assembly was maintaining manual ledger during the period under review which is prone to human error as evidenced in the response.
- c. On the matter of Ksh. 53,279,723 arising from total expenditure and IFMIS records, it was noted that in the statement there was no evidence of monthly reconciliation of accounts from the IFMIS and those in the general ledger as provided in Section 54(1), of the Public Finance (County Governments) Regulations, 2015.
- d. The Accounting officer did not provide in the statement information explaining the discrepancies between the IFMIS figures and those in the Statement as provided in Section 164(2)(iv) of the Public Finance Management Act 2012.
- e. The omission of Ksh. 703.316 from the statement resulted to deficiency of content contrary to Section 47 (2) of the Public Audit Act 2015.that requires a financial statement to have the right content.

Recommendations

- a. The Accounting Officer should strictly adhere to the provisions of Section 54(1) of the Public Finance Management Regulations 2015 regarding preparation of monthly reconciliation of accounts to avoid disparities between IFMIS figures and those reflected in the general ledger.
- b. The Accounting officer should ensure that all transactions are updated in IFMIS and manual ledger only maintained as a back-up and not as primary reference document for purposes of preparing Financial Statements.

COMPENSATION TO EMPLOYEES

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Basic salaries for permanent Employees

Note 4 to the financial statements reflects a figure of Ksh. 169,962,923 under basic salaries for permanent employees while the Integrated Payroll and Personnel Database (IPPD) reflects Ksh. 167,227,229. The difference of Ksh. 2,735,694 has not been explained

Response

During the FY, the total amount paid for basic salaries during the FY was Ksh. 169,962,923. The total amount processed for MCAs and staff basic pay through the IPPD system was Ksh. 167,225,338.50 as per the IPPD schedules attached.

The Assembly had contractual staff who were not in the IPPD system and the total amount paid during the FY was Ksh. 1,725,584.50. Also the Assembly paid Ksh. 1,012,000 to the Fourth Member of the County Assembly Service Board (CASB) during the financial year. Hence the total paid as basic salary was Ksh. 169,962,963.

Acting Allowances

During the year under review, the County Assembly paid acting allowances at the rate of 20 per cent of the substantive basic salary amounting Ksh. 642,717 to three officers of the Assembly beyond the six months period stipulated in Chapter 14 of the Human Resource Policies and Procedure Manual for the Public Service, which the County Assembly had referred to when paying the acting allowances.

Consequently, the validity of the acting allowances amounting to Ksh. 642,717 paid to the three officers cannot be confirmed.

Response

The Assembly has been paying acting allowance to three members of staff at a rate of 20 per cent of substantive basic salary as approved by the Public Service Commission manual of May 2016. The officers who were paid this acting allowance are holding office on behalf of officers who are on suspension.

The Assembly has not yet advertised these positions since the matter is not yet concluded in court and hence the reason as to why the officers have continued to perform in the Acting positions for over six months.

Observation

The committee observed that the information regarding the difference of Ksh. 2,735,694 which includes Ksh 1,725,584.50 and Ksh 1,012,000 paid to contractual staff and the fourth member of CASB respectively was not disclosed to the auditors. This is contrary to Section 9(1)(e) of the Public Audit Act, 2015 that provides that the Auditor General shall have powers of unrestricted access to all books, records, returns, reports, electronic or otherwise and other documents of entities listed under Article 229(4) of the Constitution

Further it was observed that an amended statement on the above query was prepared and forwarded to the Auditors for review, a matter that was confirmed by the Auditors during the interrogation meeting.

On acting allowance, the Committee observed that acting allowance was paid for over the 6 months allowed in Public service manual since the matter of the suspended officers had been concluded in court.

Recommendation

The County Assembly should fully disclose all information to auditors during the time of audit pursuant to Section 9(1)(e) of the Public Audit Act, 2015 to avoid issues appearing in the management letter and later to appear in the final Audit report.

ACCOUNTS PAYABLES

The statement of financial assets and liabilities reflects accounts payable balance of Ksh. 92,188,357. The figure includes pending bills of Ksh. 77,211,278 as disclosed under Note 15 to the financial statements.

However, under IPSAS cash basis of accounting, expenditure is recognized when paid and hence pending bills should not appear in the statement of financial assets but are required to be disclosed only in form of an annex to the notes in the statements. Consequently, the accuracy of accounts payable balance of Ksh. 92,188,357 as at June, 2017 cannot be confirmed.

Response

The Assembly included the figure of pending bills in the statement of net assets. The Assembly has amended the financial statements to correct the position.

Observation

The committee observed that there was non-compliance with International Public Sector Accounting Standards (IPSAS) cash basis of accounting by including pending bills in the statement of financial assets of the year under review hence creating an entry error. Failure to adhere to (IPSAS) cash basis of accounting is a contravention of Section 47(2) of the Public Audit Act, 2015 that provides that a financial Statement should be in the proper form and content as prescribed by IPSAS.

Recommendations

- a. The Assembly should improve the capacity of the technical staff in the Accounts section through regular trainings in order to minimize the many errors that contribute to inaccuracies in the Financial Statement and subsequently lead to adverse reports.
- b. Pursuant to Section 97(4) and 98(1) of the Public Finance Management (County Governments) Regulations 2015, the management should always adhere to cash basis of accounting when reporting.

PENDING BILLS

Note 15 to the financial statements reflects pending bills of Ksh. 77,211,278 as at 30 June 2017 (2015/16 – Ksh. 98,910,961). Had the pending bills been settled during the year under review, the Assembly would have reported a deficit of Ksh. 61,826,848 as opposed to the current surplus of Ksh. 15,384,430.

Further, the annex on pending bills has not detailed out the ageing of the bills, details of the goods and services rendered, movements during the year and the reason of delay in the settlement. As at the time of completion of the audit, the bills were yet to be settled despite the treasury requirement of pending bills to take the first charge on the budget of the following year. No explanation has been provided for this anomaly.

Response

As reported in the Financial Statement, the Assembly closed with pending bills amounting to Ksh. 77,211,278. The Assembly had a bank balance of Ksh. 15,384,430. Out of this total, there was Ksh. 13,320,279 for development account.

The Assembly was not able to fully utilize the cash since it experienced issues with the IFMIS and hence unable to process the payments up to IB system for payment. An analysis of the pending bills was provided in the amended financial statements. Further, the pending bills had not been settled during the time of audit because the Assembly had not yet received its funding from the County Treasury.

Observations

Mr. Speaker,

- a. The Assembly did not provide information in form of notes to the Financial Statement to justify why the pending bills were not paid as directed by the Treasury and as required by IPSAS.
- b. The Assembly had cumulative pending bills that had been incurred since 2015/2016 financial year.
- c. Some funds for development amounting to Ksh. 13,320,279 had not been spent due to challenges in IFMIS.

Recommendations

- a. The management should fully disclose all information to auditors during the time of audit pursuant to Section 9(1)(e) of the Public Audit Act, 2015. Further, any details needed to clarify information in the Statements should always be annexed as notes as required by IPSAS.
- b. The management should ensure that funds appropriated for development are utilized before the close of financial year.
- c. The management should ensure all pending bills relating to the period under review (2016/2017) are settled.

UNRESOLVED PRIOR YEAR AUDIT ISSUES

Hon. Speaker, the unresolved issues featuring in this section are queries raised in the Audit report for previous years (FY 2014/2015 and 2015/2016). The Assembly has not addressed fully the issues as reported by the Auditor.

Basic Pay

The expenditure of Ksh. 381,080,919 on compensation of employees for 2015/16 included annual basic salaries for staff amounting to 154,043,786 which differed with the Integrated Payroll and Personnel Database (IPPD) system total annual basic pay amount of Ksh. 35,187,892 by Ksh. 118,855,894.

The difference has not been explained or reconciled. Further, thirty (30) new employees introduced into the payroll on 1st September 2015 have not yet been supported with proof of recruitment and subsequent placement.

Response

During the FY 2015/2016 financial statement, under the statement of Receipts and Payments total salary expenditure for the period was Ksh. 381,080,919. The figure included salary for staff and MCAs in the IPPD System, Contractual employees and the ward employees.

The total basic salary processed through the IPPD system during the FY was of Ksh. 149,896,046.50. The other difference of Ksh. 4,147,739.50 was paid to contract employees employed in the month of September, 2015 and had not yet been put in IPPD system. Hence, the total basic salary paid during the year was Ksh. 154,043,071 and not Ksh. 35,187,892 as reported.

During the financial year, 30 new staff members were hired in September, 2015. The recruitment process was initiated back in the month of February 2014, after the County Assembly Service Board approved the request by various departments to hire staff in the various departments. An advertisement was done, after which the interviews were conducted and the report presented to the County Assembly Service Board for approval.

Observations

- a. The Committee observed that in the FY 2016/2017, the Assembly did not implement the reconciliation for basic pay for employees to reflect the Ksh. 118,855,894 variance stated in the query.
- b. The management did not disclose information regarding the recruitment of 30 staff, basic pay for contractual staff and ward employees as sought by the auditors during the time of audit.

Recommendation

The above query being a prior year issue and pursuant to Section 53(1) of the Public Audit Act, 2015, the County Assembly of Machakos should within three months of resolution of this report, provide information to the Auditor General, regarding the basic salaries for the contractual staff and ward employees and information relating to the recruitment of the 30 employees to resolve the matter to ensure that the query does not recur in subsequent Audit reports.

Temporary Employees

The expenditure on compensation of employees for 2015/16 also included basic wages for temporary employees amounting to Ksh. 26,289,141. However, the temporary employees' wages analysis and casual payroll provided in support indicated amounts of Ksh. 32,240,252, and Ksh. 26,953,000, resulting in variances of Ksh. 5,951,111 and Ksh. 663,859 between the financial statements and records respectively, which have not been explained so far.

Response

During the FY, the total temporary employee's budget was Ksh. 26,940,000. The total expenditure incurred and paid during the FY 2015/2016 Ksh. 26,923, 000 as per the schedule given.

Observations

The committee observed that the response given above did not address the disparities in the figures of Ksh. 5,951,111 and Ksh. 663,859 arising in the financial statements and records respectively. The committee noted that just like in the previous observation, the disparity was due to failure to do reconciliation.

Recommendation

The County Assembly of Machakos should within three (3) months of resolution of this report, provide information to the Auditor General on the variations of Ksh. 5,951,111 and Ksh. 663,859 as noted from the query.

Unsupported Conference Fee for World Ploughing Championship in Bordeaux, France

As reported in the previous years, three Members of the County Assembly were paid conference fees totaling Ksh. 756,000 while attending conference for World Ploughing Championship in Bordeaux, France. The expenditure has so far not been supported by documentary evidence to confirm that the event took place.

Response

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The amount paid of Ksh. 756,000 was for member's participation fees at the said conference. Attachments of payment receipt and copies of the members' passports were later availed as a proof of attendance although the availing was done after the audit exercise.

Observation

Hon. Speaker, as at the time when the committee was undertaking interrogation exercise, the Accounting Officer availed the requisite documents including receipts to support expenditure of Ksh. 756,000 and passports of participants to confirm attendance.

Recommendations

The committee recommends that all requisite documents needed at the time of audit should be availed to the Auditors at the exact time of audit for proper accountability as required by Section 9(1)(e) of the Public Audit Act, 2015 that mandates the Auditor General to have powers of unrestricted access to all books, records, returns, reports, electronic or otherwise and other documents of entities listed under Article 229 (4) of the Constitution

Media Partnership with M-Government Abu Dhabi 2014

As reported in the previous years, Members of the County Assembly made a trip to Abu Dhabi from 23 December 2014 to 3 January 2015 and were paid per diems amounting Ksh. 2,673,900. However, no report has been provided so far to support the gains made by the County Assembly from the trip despite having spent such significant amount of money

Further, no explanation has been made to date in respect of an additional claim of Ksh. 150,000 made and paid to the Members as miscellaneous expenses despite full per diems having been paid.

Response

Members of County Assembly travelled to Abu Dhabi and the trip was very informative. A report on the trip was compiled and tabled before the liaison committee. Further, during the trip, members had Ksh. 150,000 imprest for running expenses (ground logistics) and the same was accounted for fully upon return.

Observation

Hon. Speaker, a report on Educational tour to Abu Dhabi explaining the gains and objectives of the visit and a receipt of expenditure amounting to Ksh. 150,000 was tabled before the committee. On this matter the committee was satisfied that value for money was realized from the trip.

Recommendation

The committee recommends that all reports relating to educational trips should be tabled in the House and not in Liaison committee as required in Standing Order 179(7) on reports of Select Committees.

Irregular Procurement of Security Services

As reported in the previous years, the County Assembly paid a total of Ksh. 3,633,850 for security services in 2014/15, of which amounts of Ksh. 742,400 and Ksh. 413,983 were paid to two security companies. The tender committee minutes for the meeting held on 3 February 2015 awarded the security tender to another company at Ksh. 12,500 per guard per month. The committee further resolved to contract the company for one year starting February 2015.

The County Assembly, however, continued to engage the services of the earlier two companies that had not tendered at the monthly rates of Ksh. 16,000 and Ksh. 13,000 per guard up to June 2015, contrary to the resolution of the tender committee. These security companies were

paid amounts of Ksh. 222,720 and Ksh. 192,983 for the service provided after February 2015 and as consequence, an expenditure of Ksh. 415,703 was irregularly incurred against the recommendations of the tender committee.

Further, although losses incurred by the County Assembly arising from failure to adhere to the Public Procurement Act and Regulations ought to be recovered from the responsible officers, no evidence has been provided to show that these recoveries were made as at 30 June 2017.

Response

The contract for provision of security services in the financial year 2013/2014 was done through open national tendering (Tender no. MCA/13/14/008). Cavalier Security Ltd was awarded the tender at a unit price of Ksh. 18,500 per guard per day and Ksh 12000/ per guard per night every month through minute no. MCA/TC/13/14/040 of 14th October 2013.

In the FY 2014/2015 it was done through open national tendering M/S Bobby was awarded the tender at a unit price of Ksh. 12,500 per guard per day and the same amount per night every month through minute no. MCA/TC/14/15/081 of 3rd February 2015. The actual engagement was initiated in June 2015. This was due to delays in signing the contract which was done in May 2015.

Observation

The engagement of the new security (Bobby guards) took longer than expected due to delays in signing of the contract. This resulted to engagement of the earlier security firm to offer security services from February 2015 until the contract was signed in May 2015.

Recommendation

The committee recommends that any procurement process should be done within the timelines given under Public Procurement and Assets Disposal Act, 2015.

Overseas Travelling and Subsistence Allowances

As reported in 2015/16, the County Assembly Members and staff made various foreign trips during the previous years. In a number of cases the members were double paid per diems while at the same time a travel agency had been contracted to provide for full package of the trip including airport transfers, local transport and full board accommodation all totaling Ksh. 24,287,027. Recommendation to recover the over payment from the concerned MCAs and staff of Ksh. 24,287,027 is yet to be implemented.

Response

The County Assembly took some of its members for benchmarking trips abroad, and engaged a travel agency to provide the air tickets plus any other incidental costs such as airport transfers and transport within the other countries.

The package paid was simply for travel and tours and did not include accommodation for members since they were paid full per diem allowances.

Observations

On enquiring on the specific expenditures paid for the travels, the committee observed the following:

- i. Singapore- Cost of air tickets Ksh. 4,317,750 (25 members) and Ground logistics Ksh. 1,590,775
- ii. Turkey – Cost of air tickets Ksh. 4,267,000 (34 members) and Ground logistics Ksh. 1,997,840

- iii. Israel- Cost of air tickets Ksh. 3,821,040 (24 members) and Ground logistics Ksh. 2,865,780
- iv. South Africa- Cost of air tickets Ksh. 4,434,560 (40 members) and Ground logistics Ksh. 1,037,960

The total amount of air ticket and ground logistic shown above relate to the amount on Ksh. 24,287,027 stated in the query. Hence, the Ksh. 24,287,027 appearing in the query was for air ticket and ground logistics only and did not include accommodation. Therefore, the Assembly didn't double pay its members who had participated in the said foreign trips.

The committee was therefore satisfied with the response.

GENERAL OBSERVATIONS

Hon. Speaker, after considering all the queries raised in this report the committee made the following general observations:

1. Most of the supporting documents availed to the committee were not availed to the Auditors on time as required by Section 47(1) and (2) of the Public Audit Act 2015 but instead they were forwarded later after the audit exercise.
2. The Assembly from the FY 2014/2015 was unable to address most of the queries classified as unresolved prior year issues making this a serious matter of concern as to why such queries were not addressed.
3. Most of the disparities seen in various queries is due to failure to reconcile accounts as provided in Section 54(1) of the Public Audit Act, 2015.
4. The matter of unsupported expenditures and failure to observe the required format in preparing financial statements as required by PFMA Act is an item of concern in the report.

Hon. Speaker, pursuant to Section 53(1)(a) of the Public Audit Act, 2015, the committee therefore recommends that the Accounting Officer should within three months of resolution of this report forward to the Auditor General the actions taken to implement all the recommendations contained in this report.

Conclusion

Hon. Speaker, the management of public funds is an issue the Kenyan population is passionate about. A fundamental objective of every government is maintenance of fiscal discipline, resource mobilization, strategic resource allocation, and efficient delivery of public services.

Hon. Speaker, when the devolved system of government was adopted in Kenya, the importance of establishing strong and effective public financial systems at the County level became inevitable. There has been considerable effort towards establishing the foundations of a sound PFM system in many areas within the devolved system of government in Kenya. Although implementation of the PFM systems in the Counties is still in its formative stages, considerable achievements have been made in many fronts.

It is therefore my privilege and pleasure on behalf of Public Accounts and Investments Committee to table before this Hon. House the report on Financial Statements of County Assembly of Machakos for the Year ended June, 2017 for discussion and adoption. Thank you, Hon. Speaker.

(Applause)

Hon. Deputy Speaker: Thank you very much, Hon. Joseph Musau, for that report.

(Question proposed)

Hon. Members, you may participate and debate on the report. Hon. Moses Mitaa.

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Hon. Mitaa: Thank you, Hon. Speaker, for the opportunity. I first want to applaud the Chairman, Hon. Joseph Wambua, Public Accounts and Investments Committee for taking us through the report. Yes, it is in black and white on the activities which have been reported for that Financial Year.

Hon. Speaker, I have a concern although the committee has explained; we need to work on timelines because this report was for the year ending June, 2017 and today we are talking of September, 2020 and you can see very well that the report for the year ended June, 2017 was received in the office of the Clerk on 18th October, 2018 that is two years down the line and this report has been in this Hon. House lying somewhere in someone's office when the report ought to have been tabled in this House and recommendation would have been made at the right time.

Hon. Speaker, it might look late but it is not late because records do not expire. Yes, we have been going through records for the executive and it is very important also before we go to the executive we start at home because they say charity begins at home.

As we audit the executive we should also audit ourselves and one thing I have realized with this report, it happened during transition and one thing I have realized comparing with a report also from the executive for the same period, the Auditor General raised so many questions and it tells you much happens during transition period and I am requesting this Hon. House to take this report very strongly. We need to revisit these books, we need to audit it fully and ensure that no funds were misused during that transition period.

I have seen the opportunity more of giving people that room for cooking books because there are so many queries which have been raised by the Auditor General and when you look at the response from our side, it is also not giving much support on the reasoning.

One thing I would want to request my colleagues is that we also try not to find ourselves in such a scenario because we have seen our predecessors there are queries on the tickets to this and this country and I hope that we will not face the same consequence because it pains very much when you are home without work, without a salary and then someone is claiming for a reimbursement on something which maybe you did without knowledge.

So, I would request the Chairman and his able committee to go back to these drawers and bring more reports because it looks like we have many reports gathering dust in an office in this Assembly and the faster we act on these reports the better because there is no need of receiving reports and we keep them in areas where they are of no help. So, I agree with the recommendations from the PAIC committee and let us see how we can clear these queries which have been raised as we move forward. Thank you.

Hon. Deputy Speaker: Thank you, Hon. Moses Mitaa. Any other Hon. Member who may want to contribute on this? Hon. Johana Munyao.

Hon. Munyao: Thank you, Mr. Speaker. I stand to support this report being a Member of the PAIC committee. Mr. Speaker, the recommendations given by the committee are very clear in terms of need for compliance, in terms of need to adhere to the set regulations regarding the presentation of the said reports and as stated by the Hon. Member who has just contributed we have quite some work yet to be done. One of the challenges we are facing as a committee is touching on other departments which are supposed to present reports to this Assembly in good time.

Mr. Speaker, we have had reports as late as even 2016/2017 reaching the Assembly some months last year.....as late as last year so we are up to the challenge and we can only be fair to engage all the concerned parties, including the leadership of this Assembly. We have also had reports pending when the committee has very little to do. I would concur with that Member that we

get reports in good time, we deliberate on them, and we bring them back to this house so that we pass them and clear the backlog.

So, Mr. Speaker, as noted in that report we have had the accounting officer bring issues or let issues find their way up to the certificate level while at the management response level or letter of management or maybe at the draft stage when issues could have been cleared at that stage. That has seen a report classified as either a disclaimer or at times maybe qualified reports when issues could have been settled and clarified at the right stage so that we move on and have the reports take the best clarification.

So, Mr. Speaker, I want to support this report and ask members to support our report; we are up to the task, up to the challenge and we are going to do our best as a committee. Thank you.

Hon. Deputy Speaker: Thank you. Hon Kieti.

Hon. Kieti: Thank you, Mr. Speaker. Mr. Speaker, I want to congratulate the chairman and the committee for the work that they have done to bring us this report although as my colleagues have cited, this report is very late and bearing in mind that auditing is a continuous process. Mr. Speaker, I wish to say that; when auditing is done in good time and reporting checks can be done at that right time after the audit has been done because if I can remember very well we also have balances during auditing and at this point we cannot have linkage between one audited report and the other bearing in mind that we are in 2020 and this is a report that is almost five years late.

So, I request that if there is any audit which has been done, all these reports should be submitted to the relevant offices and committees in good time so that we can have a link between one audit report and the others.

If there were errors or omissions in the previous era then we are able to follow as a House because at the moment, we may not make the right decisions concerning this report because it is coming very late and during the time when these expenditures were being done, Mr. Speaker, we were not members of this House and how I wish that those members who were in this House because they have the information on what was happening during that time how I wish that they were here so that they can challenge the report that has been submitted to us, but at the moment Mr. Speaker, we have no otherwise other than to pass the report and request that future audited reports be submitted to this House in good time to provide good linkage. Thank you, Mr. Speaker.

Hon. Deputy Speaker: Thank you, Hon Kieti. Hon Hellen Ndeti.

Hon. (Ms.) Ndeti: Thank you, Mr. Speaker. I also would like to commend the committee on PAIC for a well-written report. I also would like to echo the sentiments of member for Lower Kaewa, *Mheshimiwa* Kieti. All would ask for is all the queries that are not addressed to follow up to ensure that they get answers to them and if there are any irregularities in the reconciling of the statement, they should also follow and to ensure that, that is also addressed. Thank you, Mr. Speaker.

Hon. Deputy Speaker: Thank you. On the outside, we have Hon. Cosmus Masesi.

Hon. Masesi: Thank you, Mr. Speaker. Mr. Speaker, I want to appreciate the report by the Public Accounts Committee read by the able Chair Hon. Joseph Musau. My concern and my worry is that today we are, like five years down the line and we are getting the report at this time which we cannot do much on the shortcomings of the report. Mr. Speaker, a good example and a concern to Hon. Members of this House is when you check at the tickets; the Assembly was doing a ticket but when you check at the ground logistics, it is two times in terms of amounts. I don't understand how

when we are doing bunch of tickets it could be much expensive than when a member is going by himself or herself.

Mr. Speaker, the issue of the County Assembly should come first. We always act as oversight entity and if we cannot oversight ourselves, it will be a challenge to oversight the executive. My concern, Mr. Speaker, is if we still have the report for 2018, 2019, 2020, our report will be looked at by the Third Assembly and my request is to support the four Members that we should be getting timely reports so that we can check at the issues when the matters are still fresh within our minds. Otherwise, Mr. Speaker we would like to get the report of 2018/2019 soonest so that we can check at it and do the required recommendations. Thank you.

Hon. Deputy Speaker: Thank you, Hon. Cosmus Masesi. Hon Members, may I now request the mover of the motion to respond please.

Hon. Musau: Thank you, Mr. Speaker, for the opportunity. First may I thank my Hon. Colleagues because the concerns they have raised; Mr. Speaker they must have been very keen listening and following the report. It was just not a passive matter but a very objective one, Mr. Speaker. Mr. Speaker, I would wish to say as PAIC committee, we are very much concerned on the timelines but Mr. Speaker it is upon this House to enable the PAIC committee to fully overcome these challenges because if a management response can come after one year, it means the report is already late with one year. Any other aspect in putting a delay, the delay is added to one year.

Mr. Speaker, as the Chair PAIC, I also feel ashamed when I stand here to read a 2016/2017 report, a report that is particularly and authentically late by almost two years; it is a shame to the PAIC committee but this is occasioned and necessitated by factors beyond our ability. Mr. Speaker, but we want to say as PAIC committee this one can be overcome and we are going to overcome with the assistance of this House Mr. Speaker. But what we know Mr. Speaker, we need the input of the CASB and we need goodwill from the House, the reports Mr. Speaker on the table of the PAC committee as Hon. Masesi has said, at this pace may be done by the Third Assembly.

But the PAIC committee facilitated fully Mr. Speaker and enabled fully, even if it will mean to have a full month of tabling these reports, we are able to the task Mr. Speaker. It is only that our wheels at times may be forced to move slowly owing to factors beyond our abilities. I agree with the House that most of the reports of the PAC are statutory; they are statutory in nature, they have to come, we don't have to look for business, the business comes to the PAIC committee through a certain law that must avail the report to the committee.

It is therefore my pleasure to announce to this House that we shall avail; we shall furnish this House with as much reports as we can provided with and we are enabled to do so. Mr. Speaker, I compare the business of the budget committee and the business of the PAIC committee and with at times I am forced to believe the PAIC committee has more business than the Budget Committee does but you see the Budget committee has an alternative facilitation unlike the PAIC committee, which has more business than the budget committee does. It is therefore I call for the goodwill of this House when the right time comes for this to see it as a noble facilitation to enables us clear this backlog so that the next House will not come and laugh at this House for having not done its business

Even if it means we sit on Saturdays, even if calls to sit after Sunday services we shall do so for the good name of this House, Mr. Speaker. I want to concur with my brother Hon. Mitaa the Majority Whip that Mr. Speaker we cannot wash any clothes to cleanliness when our hands are dirty. It is therefore my call to the management of this Assembly to avail as much information as they can and not as much all information that is required to the auditing body, to the Auditor General so that we may get clean reports.

Mr. Speaker, according to what was availed to the committee members later, it is real it was not availed to the auditors when they were on board doing this audit cycle and had they been given this information that was later given to the committee, I am very sure if we could have gotten a bad report then it would be just a qualified not an adverse one. Friends, my colleagues, I want to say thank you for your audience. I want to say thank you for your keen following of the report; together we shall win. Thank you, Mr. Speaker.

Hon. Deputy Speaker: Thank you, Hon. Joseph Musau.

(Question put and agreed to)

Hon. Members, I would like to put one or two comments, and most of this has been summarized very well by the previous Members who have spoken. Looking at that report which you have just read here, we need to move away from most of the errors which have been committed there are errors of omission or commission which are brought about by utilization of manual systems. If you are using a manual ledger *vis-a-vis* using an IFMIS system ledger, then you will end up getting very many differences because manual is prone to human error.

We have seen reports being brought very late, management response to audit queries being done a year down the line. So we are talking about.....the law requires that even our own Standing Orders requires that sixty days after we receive an audit report, we shall bring before the plenary the response within 60 days and we are seeing management going up to a year before they submit their response.

We have also seen that the PAIC committee also took this report for balloting in October, 2019 and I challenge to the House Business Committee; if a report was presented to the HBC for balloting in October, 2019 and we are debating it in September 2020, then there appears to have been issues also in as far as that. Yes, we know corona came in but corona kicked in, in March so from October I know there is a long recess and HBC needs to look at the statutory requirements in as far as reporting is concerned while giving their prioritization in the balloting for business for the House so that we do not push forward statutory mandated reports to be brought before the plenary and give precedence priority to reports which are not statutory in nature in debating first. So that challenge needs to go to the House Business committee.

We audit systems so even when you are looking at these report, it is not outdated for us because what the auditor looks at is systems; what we need to be asking ourselves is that they systems and the issues which has been raised by the audit report at that time, have internal controls been put in place currently to address those issues which were being raised then or are we still in the same problem.

So you look at it from the point of view of that we are auditing systems and then finally there does not seem to be a system in place of bringing closure to audit issues. There has to be an audit system in place whereby we do not have what is called prior year audit issues being carried forward to the next year. There has to be a system of closure whereby if an item has been thoroughly addressed, then there has to be a system whereby the management is responding, in written form to the audit and seeking for closure and removal of those items from the audit reports that we don't keep on debating on items which the management here has responded to years down the line.

Therefore we would be requesting the management or the County Assembly Service Board and the Clerk to ensure that all the items which have been raised in this report as prior year audit issues are written to the Auditor General and brought closure to remove them from subsequent audit period.

The Hon. Members, the Chair or the report has talked about.....I know there are many pending reports PAIC report and PAIC as a committee looks at reports from both the County Assembly and the executive, reports from all water companies are all brought before this House though the same committee and many other reports and therefore there is need for that committee to work with speed and diligence to ensure that; to avoid our reports be discussed by subsequent Assemblies in the future.

Let us discuss our reports ourselves so that we can be able to give the input of corrective actions ourselves at this time and to enable that to do, we will be requesting the CASB to ensure that all is done that is necessary to ensure the committee is able to meet its mandate. That is the function of the CASB and they need to ensure that the committee is given all what it requires to ensure that it can be able to maintain or to achieve its mandate.

ADJOURNMENT

Hon. Deputy Speaker: With that Hon. Members, the House adjourns to Tuesday, the 22nd day of September, 2020 at 2.30 p.m. Enjoy your lunch.

The House rose at 11.52 a.m.