

# AUDITOR-GENERAL'S SUMMARY REPORT ON COUNTY GOVERNMENTS 2023-2024



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Making a difference in the lives and livelihoods of the Kenyan people



## **MISSION**

Audit services that impact on effective and sustainable service delivery



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## Foreword

This Report is a summary of the audit findings and the cross-cutting audit issues arising from the audit of the County Governments which includes the County Executives and the County Assemblies for the year ended 30 June, 2024.

The Auditor-General is mandated by the Constitution of Kenya, under Article 229, to audit and report on the use of public resources by all entities funded from public funds. These entities include the National Government, County Governments, the Judiciary, Parliament, Statutory Bodies/State Corporations, Commissions, Independent Offices, Public Debt, Political Parties funded from public funds, other Government Agencies and any other entity funded from public funds. In addition, Article 229(6) requires the Auditor-General to confirm whether or not public resources have been applied lawfully and in an effective way. The mandate of the Auditor-General is further expounded by the Public Audit Act, 2015.

Further, Article 229(7) of the Constitution requires the Auditor-General to audit and submit reports to Parliament or the relevant County Assemblies within six (6) months after the end of the financial year. However, Section 81(4) of the Public Finance Management Act, 2012, reduces the timeline to three (3) months by giving entities leeway to prepare and submit financial statements for audit at the end of September each year. This reduces the duration for audit and reporting from six (6) months given by the Constitution to three (3) months. This has adversely affected the timeliness of reporting, leading to backlogs and affecting the efficiency and effectiveness of oversight by the Parliament, Senate and County Assemblies.

In addition, as previously reported, an effective mechanism for follow-up on the implementation of audit recommendations is lacking. As such most audit queries recur in subsequent audit reports due to lack of requisite action. Section 204(1)(g) of the Public Finance Management Act, 2012 provides that the Cabinet Secretary for matters relating to finance may apply sanctions to any National Government entity that fails to address issues raised by the Auditor-General, to the satisfaction of the Auditor-General. The above notwithstanding, a number of County Governments have recorded significant progress and registered improved reports from Adverse to qualified opinions. However, none of the County Executives has recorded a clean opinion while the number of County Assemblies with clean opinions has increased from three (3) to eight (8) Counties.

Despite numerous reports indicating a lack of accountability and inadequate documents to support the legality and effectiveness in the use of public resources, failure to apply the requisite sanctions has resulted in some Accounting Officers not adequately accounting for the management and use of public resources with impunity. Lack of action and

sanctions has also led to fiscal indiscipline including misallocations, wastage of resources, lack of value for money in the implementation of projects and loss of public funds, thereby impacting negatively on development programs. This, in turn, has threatened economic growth and the sustainability of service delivery to citizens. There are also instances where some Accounting Officers are in breach of Section 62 of the Public Audit Act, 2015 by failing to adequately prepare for audit which is exhibited by numerous inaccuracies in the financial statements presented for audit, lack of requisite supporting documents, several revisions of financial statements and, in some cases, reluctance to cooperate with the auditors during the audit process.

The Office of the Auditor-General has been continuously improving on the effectiveness and quality of the audit process to ensure that the results of the audit and the recommendations thereof are credible, relevant, reliable and value-adding. This is geared towards influencing improved decision-making processes and making a positive impact on the lives and livelihoods of citizens and other stakeholders. The provision of quality and effective audit services and confirmation of the lawfulness and effectiveness in program implementation requires comprehensive scrutiny and evaluation of supporting documents. Most critical is the physical confirmation of the existence and utilization of projects or programs implemented throughout the Country. To achieve this, it requires an independent and well-resourced audit office with guaranteed adequate funding to enable efficient, effective and timely execution of the executive role as well as retention of optimal professional staffing levels to ensure continuous, quality and sustainable audit operations.

The Office continues to seek financial independence and support from Parliament and The Executive through The National Treasury for enhancement of resources to enable it build technical capacity, expand its presence in the counties, widen the scope and comprehensiveness of audit as well as motivate its staff. We continue to devolve our services closer to the people through the establishment of regional offices and the construction of office premises to accommodate our staff in order to address the audit needs at the grassroots level. Currently, we have fifteen (15) regional offices and constructed offices in Garissa, Kakamega, Eldoret and Embu. Plans for the construction of our Headquarters in Nairobi, which is currently at the design stage, have been delayed due to lack of funding. However, the Office continues to make appeals to Parliament and The National Treasury to provide adequate funds to enable the Office to perform its functions and achieve its mandate of enhancing accountability across the Government, both at the national and county levels, and in all other entities funded by public funds.

The audit scope has been expanding over the years due to the expansion of Government programs to ensure sustainable development and the delivery of continuous and quality services to the citizens. This has led to the growth in the national budget and the establishment of additional entities that I am required to audit and report on. In addition

to the Ministries, Departments and Agencies (MDAs), State Owned Enterprises (SOEs), and County Governments, over nine thousand (9,000) Public Secondary Schools were directed by the Principal Secretary of the State Department for Basic Education, to prepare financial statements from 30 June, 2021 and submit to the Auditor-General for audit. Quite a number of schools have complied with this directive. During the year, my Office has conducted audits on a sample of four hundred and eighty-six (486) public secondary schools, for three (3) consecutive years 2020/2021, 2021/2022 and 2022/2023 in arrears, and issued reports to individual schools and the relevant offices as per the Constitution. Additionally, the Office has also undertaken special audits on infrastructure, grants and capitation for several public secondary schools and the report has also been issued.

Further, I am required to separately audit and report on financial statements for all three hundred and fifty-eight (358) Level 4 hospitals and fourteen (14) Level 5 hospitals. During the year, the Office has undertaken audits on a sample of two hundred and fifty-seven (257) hospitals comprising two hundred and twenty-four (224) Level 4 Hospitals and twenty-three (23) Level 5 Hospitals; and issued reports as provided by the constitution. We endeavor to audit all the hospitals from Level 4 in all Counties. I am also required to audit thirty-five (35) Teacher Training Colleges, two hundred and thirty (230) Technical and Vocational Education and Training (TVET) Institutions funded through the Exchequer and Community Vocational Training Institutions that are estimated to be over one thousand two hundred (1,200) Institutions. In addition, new projects and funds have been created and all require timely oversight.

In the current financial year, the Office of the Auditor-General made further strides in enhancing the delivery of audit services to the people of Kenya. The Office has entered into partnerships with other Supreme Audit Institutions (SAIs) regionally and globally, and with local oversight institutions such as the Ethics and Anti-Corruption Commission (EACC), the State Corporations Advisory Committee (SCAC) and the Salaries and Remuneration Commission (SRC) among other organizations, to enhance the impact of the audit through learning, knowledge sharing, innovation and collaboration.

Specific reports together with my opinion for each entity are contained in the respective County Executive's audited financial statements for the year ended 30 June, 2024, which I have already submitted to the Senate, County Assemblies and respective Accounting Officers.

I thank the entire staff of the Office of the Auditor-General for their commitment, passion and professionalism in carrying out their duties despite the challenges posed by lack of adequate findings and tight deadlines. Special appreciation goes to the team that tirelessly prepared this Book.

I also appreciate my clients or auditees for the cooperation they accorded to my staff during the audit.



FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

14 March, 2025

## **1.0 Introduction**

### **1.1 Constitutional Mandate of the Auditor-General**

The Office of the Auditor-General (OAG) is an Independent Office established by Article 229 of the Constitution of Kenya. The Office is charged with the primary oversight role of ensuring accountability in the use of public resources within the three arms of Government (the Legislature, the Judiciary and the Executive) as well as the Constitutional Commissions and Independent Offices. The mandate of the Auditor-General is further expounded by the Public Audit Act, 2015.

The Constitution requires the Auditor-General to audit and submit the audit reports of the public entities to Parliament and the relevant County Assemblies by 31 December, every year. In carrying out the mandate, the Auditor-General, is also required, under Article 229 (6) to assess and confirm whether the public entities have utilised the public resources entrusted to them lawfully and in an effective way.

Further, the objects and authority of the Auditor-General, as outlined in Article 249 of the Constitution, are: to protect the sovereignty of the people; to secure the observance by all State Organs of democratic values and principles; and, to promote constitutionalism. The Auditor-General has also been given powers by the Constitution, under Article 252, to conduct investigations, conciliations, mediations and negotiations and to issue summons to witnesses for investigations.

### **1.2 Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the International Public Sector Accounting Standards (IPSAS), as prescribed by the Public Sector Accounting Standards Board (PSASB), and for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Management is also responsible for maintaining an effective internal control environment necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and for the assessment of the effectiveness of internal control, risk management and governance.

Further, Management is required to ensure that the activities, financial transactions and information reflected in the financial statements, are in compliance with the law and other relevant or applicable authorities and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how each Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance



and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **1.3 Auditor-General's Responsibility**

My responsibility is to conduct an audit of the financial statements in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), and to issue an auditor's report. The audit report includes my opinion as provided by Section 48 of the Public Audit Act, 2015, and the report is submitted to Parliament in compliance with Article 229(7) of the Constitution.

In addition, Article 229(6) of the Constitution requires me to express a conclusion on whether or not, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the law and other authorities that govern them, and that public resources are applied in an effective way. I also consider the entities' control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems, in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

A detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

I am independent in accordance with Article 249(2) of the Constitution of Kenya and ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of public entities in the Republic of Kenya.

### **1.4 Reporting Structure**

The reporting structure of my report addresses the reporting requirements of Article 229(6) of the Constitution of Kenya, which requires that an audit report shall confirm whether or not public resources have been applied lawfully and in an effective way. Section 7(1) (a) of the Public Audit Act, 2015 also requires that I provide assurance on the effectiveness of internal controls, risk management and overall governance.

Further, I am expected to read the other information provided by Management and report whether the other information is materially inconsistent with the financial statements.

In order to address these requirements, my audit reports contain the following:

- i. **Report on the Financial Statements**, in which I give an audit opinion on whether the financial statements present fairly, in all material respects the financial position and performance of the entity.

- ii. **Report on Lawfulness and Effectiveness in Use of Public Resources**, in which I give a conclusion on whether or not public resources have been applied lawfully and in an effective way.
- iii. **Report on Effectiveness of Internal Controls, Risk Management and Governance**, in which I give a conclusion on whether internal controls, risk management and overall governance were effective.
- iv. **Report on Other Legal and Regulatory Requirements** is included where applicable, especially for the entities that are registered under the Companies Act, 2015 and any other enabling legislation or authorities that require such disclosure.

## **1.5 Audit Opinions**

I have expressed different types of audit opinions based on the following criteria:

### **a) Unmodified Opinion**

The books of accounts and underlying records agree with the financial statements and no material misstatements were found. The financial statements present fairly, in all material respects, the operations of the entity.

### **b) Qualified Opinion**

Financial transactions were recorded and are to a large extent in agreement with the underlying records, except for cases where I noted material misstatements or omissions in the financial statements. The issues though material, are not widespread or persistent.

### **c) Adverse Opinion**

The financial statements exhibit significant misstatements with the underlying accounting records. There exists significant disagreement(s) between the financial statements and the underlying books of accounts and/or standards. These discrepancies and misstatements are widespread, persistent and require considerable interventions by Management to rectify.

### **d) Disclaimer of Opinion**

The financial statements exhibit serious and significant misstatements that may arise from inadequate information, limitation of scope, inadequacy or lack of proper records such that I was not able to form an opinion on the financial operations.

## 2.0 KEY AUDIT FINDINGS

The issues which are discussed here fall under the following categories:

- i. Overall Budget Overview
- ii. County Government Revenue Analysis
- iii. County Government Expenditure Analysis
- iv. Pending Bills
- v. County Government Audit Opinions
- vi. Summary Observations – County Executives
- vii. Summary Observations – County Assemblies

The summary, therefore highlights all the issues which require urgent attention in the management of County Governments.

### 2.1 Overall Budget Review

During the 2023/2024 financial year, the Net Approved Expenditure for the Government totalled Kshs.4,263,948,445,993, while approved Appropriations-In-Aid (AIA) totalled Kshs.553,230,762,844, resulting in an Approved Estimated Gross Expenditure of Kshs.4,817,179,208,837 as detailed in **Table 1** below:

Description	Approved Net Expenditure (Kshs.)	A-I-A (Kshs.)	Estimated Gross Expenditure (Kshs.)	Percentage of Total Expenditure (%)
Recurrent Votes	1,434,955,169,564	296,472,975,548	1,731,428,145,112	35.9%
Development Votes	452,091,374,880	256,757,787,296	708,849,162,176	14.7%
Consolidated Fund Services	1,991,477,285,482	-	1,991,477,285,482	41.3%
<b>Sub-Total for National Government</b>	<b>3,878,523,829,926</b>	<b>553,230,762,844</b>	<b>4,431,754,592,770</b>	<b>92%</b>
County Governments	385,424,616,067	-	385,424,616,067	80%
<b>Total Expenditure Budget</b>	<b>4,263,948,445,993</b>	<b>553,230,762,844</b>	<b>4,817,179,208,837</b>	<b>100%</b>

*Table 1: Government Gross Expenditure*

As indicated in Table 1 above, an amount of Kshs.1,731,428,145,112 or 36% of the estimated gross expenditure was budgeted for recurrent expenditure while an amount of Kshs.708,849,162,176 or 15% was budgeted for development expenditure. Consolidated Fund Services, including repayments of Public Debt amounted to Kshs.1,991,477,285,482 or 41% of the total expenditure, while the County Governments estimated expenditure

amounted to Kshs.385,424,616,067 or 8% of the total estimated gross expenditure as illustrated in **Figure 1** below:

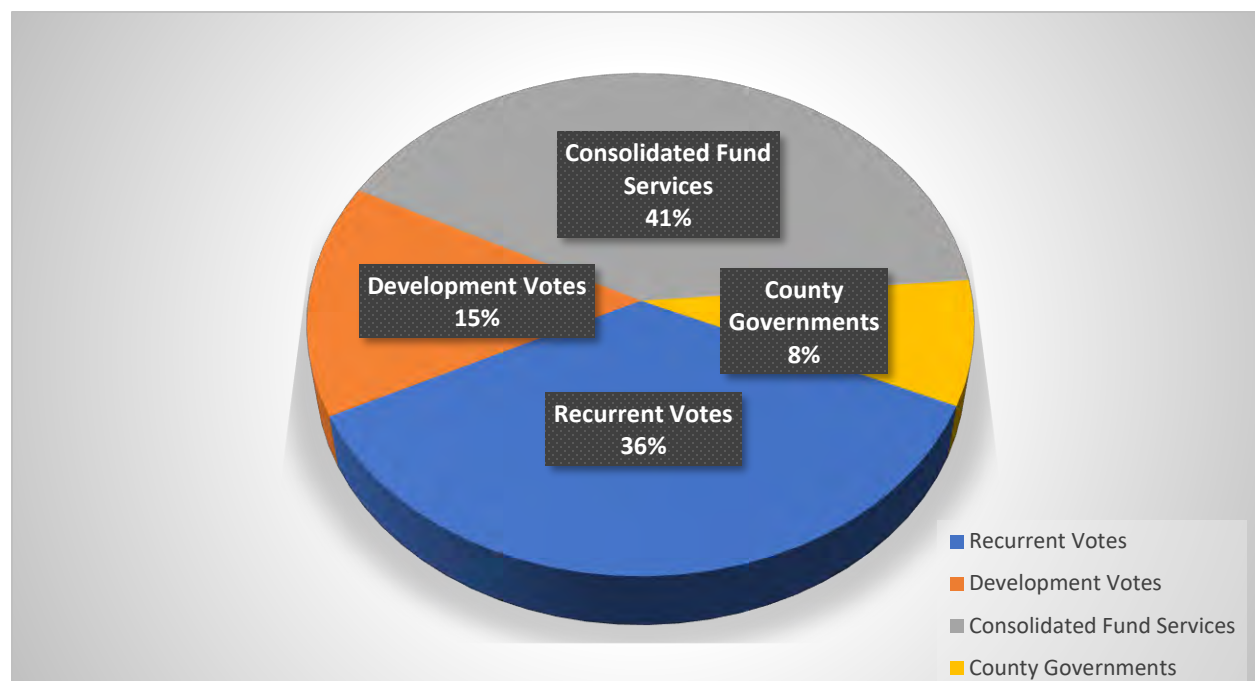


Figure 1: Gross Estimated Expenditure

The County Governments allocation of Kshs.385,424,616,067 or 8% of the total budget for the year 2023/2024 was based on the approved audited revenue accounts for the year 2019/2020, which was the latest approved audited revenue accounts by the National Assembly as indicated in the Division of Revenue Act, 2023. However, at the time of the approval of the budget for 2023/2024 in June, 2023, the Auditor-General had submitted the audit reports for the subsequent two financial years including 2021/2022 financial year.

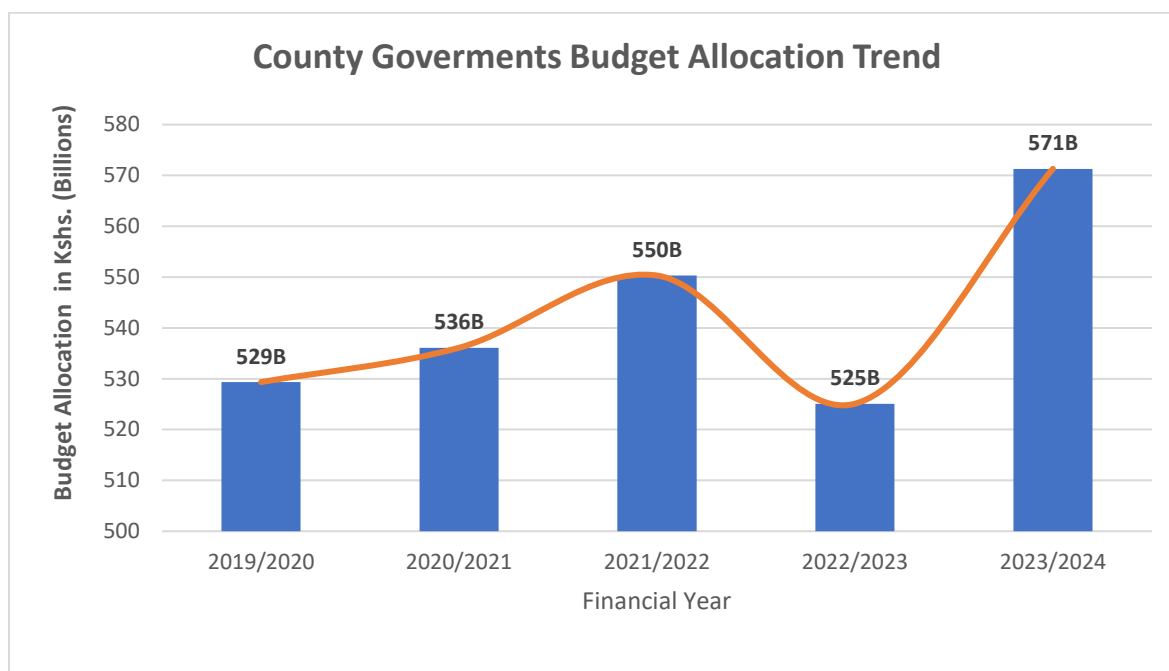
## 2.2 County Governments Budgets Trends

In the 2023/2024 financial year, the combined County Governments' budgets approved by the County Assemblies amounted to Kshs.571,298,499,517 which comprised an amount of Kshs.522,537,091,520 for the County Executives and Kshs.48,761,407,997 for the County Assemblies as summarized in **Appendix 2**. This was an increase from the financial year 2022/2023 budget allocation of Kshs.525,082,834,014. **Table 2** below, illustrates budget allocations to County Governments for the last five (5) years:

County	FY 2019/2020 (Kshs.)	FY 2020/2021 (Kshs.)	FY 2021/2022 (Kshs.)	FY 2022/2023 (Kshs.)	FY 2023/2024 (Kshs.)
Executives	490,405,579,678	495,542,227,458	506,346,098,669	474,869,434,875	522,537,091,520
Assemblies	38,935,901,423	40,547,433,179	43,958,858,045	50,213,399,139	48,761,407,997
<b>Total</b>	<b>529,341,481,101</b>	<b>536,089,660,637</b>	<b>550,304,956,714</b>	<b>525,082,834,014</b>	<b>571,298,499,517</b>

Table 2: County Government Budget Allocations Analysis for the five (5) years

**Figure 2** below shows the budget allocation trend from the financial year 2019/2020 to 2023/2024.



*Figure 2: County Government Budget Allocation Trend*

The approved County Assemblies' total budget of Kshs.48,761,407,997 accounted for 8.54% of the total County Governments budget of Kshs.571,298,499,517, whereas the County Assemblies' budgeted personnel emoluments amounted to Kshs.18,948,705,436 as shown in **Appendix 11**. However, Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 stipulates that the approved expenditure of a County Assembly shall not exceed 7% of the total revenue of the County Government or twice the personnel emoluments, whichever is lower. Given that 7% of the total revenue amounts to Kshs.39,990,894,966 and twice the budgeted personnel emoluments amount to Kshs.37,897,410,872, the applicable limit is the latter. This indicates that, from the onset, the approved County Assemblies budget exceeded the allowable limit by Kshs.10,863,997,125, thereby violating the provisions of the Regulation.

## 2.3 Revenue Budget Performance for County Governments

The approved County Government's Revenue Budget for 2023/2024 amounted to Kshs.571,298,499,517 which comprised an amount of Kshs.522,537,091,520 or 91.46% for the County Executives and an amount of Kshs.48,761,407,997 or 8.54% for the County Assemblies as detailed in **Appendix 2**.

However, the actual revenue disbursements amounted to Kshs.462,460,215,621, which comprised an amount of Kshs.418,816,176,524 for County Executives and an amount of Kshs.43,644,039,097 for the County Assemblies as detailed in **Appendix 4**.

## 2.4 Revenue Trend Analysis

During the financial year 2023/2024, the combined County Governments' total approved budgets amounted to Kshs.571,298,499,517, which was an increase of Kshs.46,215,665,503 from the previous financial year's budget allocation of Kshs.525,082,834,014. **Table 3** below shows the trend in budgeted revenue against the actual revenue for the last five (5) financial years from 2019/2020 to 2023/2024.

Details	FY 2019/2020 (Kshs.)	FY 2020/2021 (Kshs.)	FY 2021/2022 (Kshs.)	FY 2022/2023 (Kshs.)	FY 2023/2024 (Kshs.)
Budgeted	529,341,481,101	528,377,832,362	550,304,956,714	525,082,834,014	571,298,499,517
Actual	442,755,528,100	473,530,236,537	438,892,787,929	447,281,706,685	462,460,215,621
Shortfall	86,585,953,001	54,847,595,825	111,412,168,785	77,801,127,329	108,838,283,896
Budget performance	84%	90%	80%	85%	81%

Table 3: Revenue Budget Analysis for five (5) years

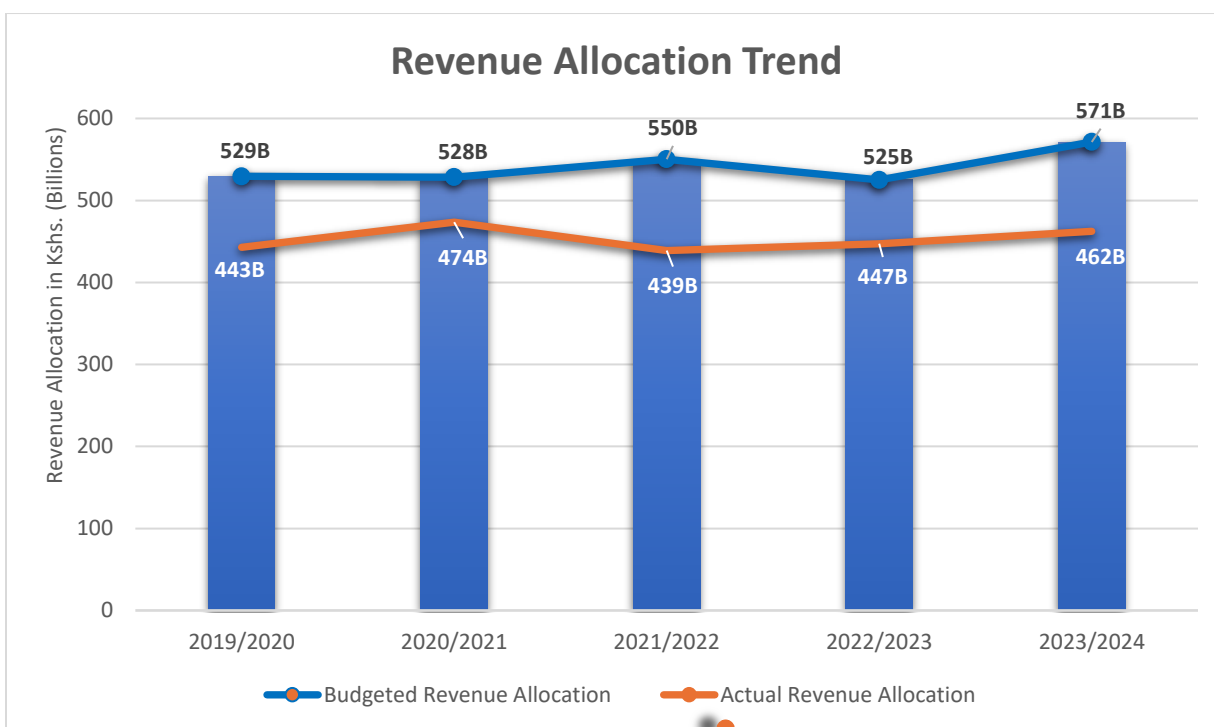


Figure 3: Revenue Budget Trend for five (5) years

## 2.5 Analysis of County Own Source Revenue

During the financial year 2023/2024, the County Governments managed to raise Own-Source Revenue (OSR) amounting to Kshs.53,074,521,606 (72%) against a budget of

Kshs.74,225,365,437 resulting in an aggregated shortfall of Kshs.21,150,843,831. However, this was an improvement from an amount of Kshs.42,040,236,770 generated in the previous financial year. **Table 4** indicates the trend in Own Source Revenue collection for the last five (5) years. An analysis of revenue collected per County Government is detailed in **Appendix 5**. From the analysis, seven (7) Counties achieved or surpassed the budgeted revenue with Turkana leading at 200%, Lamu County at 119%, Kirinyaga County at 118%, Vihiga County at 112%, Samburu County at 109%, Elgeyo/Marakwet County at 103%, while Embu County was on target recording a 100% realisation.

On the other hand, three County governments generated below 50% OSR as a percentage of their respective annual targets. These are Machakos County at 46%, while Bungoma County and Nyandarua County each realised only 42% of their respective annual targets. Quantitatively, Nairobi collected the highest revenue at Kshs.12.88 billion (64%) followed by Narok County with an amount of Kshs.4.78 billion (95%).

The County Governments' Own-Source Revenue totalling Kshs.53,074,521,606 was 72% of the annual target of Kshs.74,225,365,437 resulting in an aggregated shortfall of Kshs.21,150,843,831.

Details	FY 2019/2020 (Kshs.)	FY 2020/2021 (Kshs.)	FY 2021/2022 (Kshs.)	FY 2022/2023 (Kshs.)	FY 2023/2024 (Kshs.)
Budgeted	52,376,509,819	54,164,485,931	69,825,584,682	54,508,520,741	74,225,365,437
Actual	35,540,993,925	36,564,558,141	44,240,459,504	42,040,236,770	53,074,521,606
Shortfall	16,835,515,894	17,599,927,790	25,585,125,178	12,468,283,971	21,150,843,831
Realised%	51%	66%	63%	77%	72%

Table 4: Own Source Revenue Analysis for five (5) years

The above performance can be illustrated in **Figure 4** below which demonstrates the trend in Own-Source Revenue collection from 2020/2021 to 2023/2024 financial years.

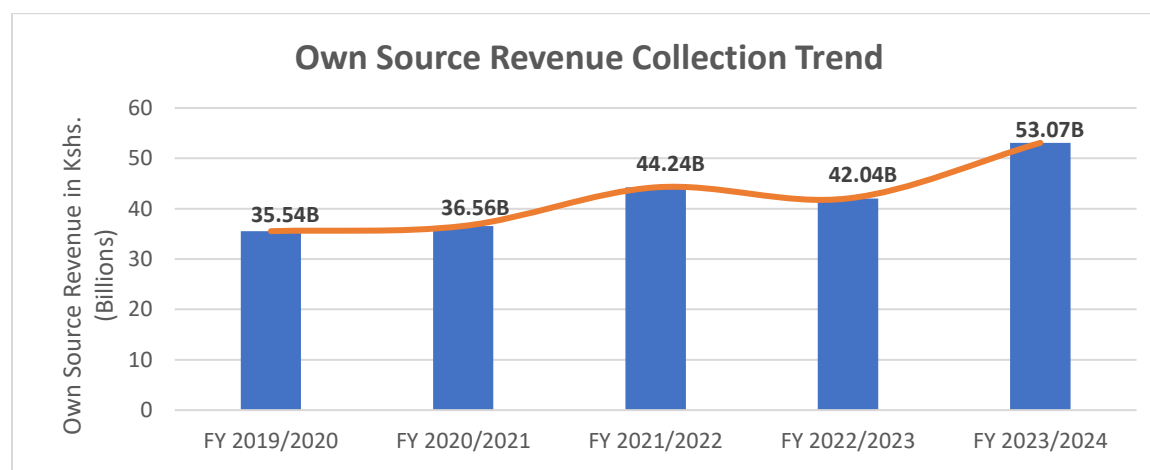


Figure 4: Own Source Revenue Collection Trend



## 2.6 Analysis of Total National Exchequer Disbursements against the Approved Gross Expenditure

The aggregated actual Exchequer receipts recorded in the County Governments financial statements amounted to Kshs.362,218,213,932. However, review of the audited National Exchequer financial statements for the year ended 30 June, 2024 indicated that the total disbursements to the County Governments amounted to Kshs.354,590,646,786 resulting in an unreconciled variance of Kshs.7,627,567,146 which implies that the County Governments' management may have failed to record and reconcile all Exchequer receipts in their financial statements.

Type	Quarter 1 Exchequer Issues (Kshs)	Quarter 2 Exchequer Issues (Kshs)	Quarter 3 Exchequer Issues (Kshs)	Quarter 4 Exchequer Issues (Kshs)	Total Exchequer Disbursements (Kshs)	Estimated Gross Expenditure (Kshs)	Percentage of Disbursements (%)
	a	b	c	d	e	f	g=e/f
Recurrent	349,594,739,798	211,390,661,972	344,792,463,328	454,283,951,824	1,360,061,816,922	1,731,428,145,112	79%
Development	39,480,978,730	30,925,587,082	137,140,189,578	107,515,416,372	315,062,171,762	708,849,162,176	44%
CFS	472,371,038,276	195,575,734,303	696,644,341,976	401,770,745,011	1,766,361,859,566	1,991,477,285,482	89%
<b>Sub-Total for National</b>	<b>861,446,756,804</b>	<b>437,891,983,357</b>	<b>1,178,576,994,882</b>	<b>963,570,113,207</b>	<b>3,441,485,848,250</b>	<b>4,431,754,592,770</b>	<b>78%</b>
<b>County Governments</b>	<b>78,586,562,630</b>	<b>63,881,151,511</b>	<b>81,078,563,185</b>	<b>131,044,369,460</b>	<b>354,590,646,786</b>	<b>385,424,616,067</b>	<b>92%</b>
<b>Total Exchequer Issues</b>	<b>940,033,319,434</b>	<b>501,773,134,868</b>	<b>1,259,655,558,067</b>	<b>1,094,614,482,667</b>	<b>3,796,076,495,036</b>	<b>4,817,179,208,837</b>	<b>79%</b>
<b>% of the Total Exchequer Issue</b>	<b>25%</b>	<b>13%</b>	<b>33%</b>	<b>29%</b>	<b>100%</b>		

Table 5: Exchequer Releases/Disbursements and Exchequer Receipts

As analyzed in **Appendix 6**, nine (9) County Governments recorded more Exchequer receipts than those recorded in the National Treasury Exchequer records, while one (1) County Government recorded less Exchequer receipts than the amount recorded as disbursed in the National Treasury Exchequer records.

## 2.7 Analysis of Funds Released to the Counties from County Revenue Fund

During the year under review, the total amount transferred from the County Revenue Fund (CRF) to the County Governments amounted to Kshs.446,055,559,732 which comprised an amount of Kshs.403,133,103,398 to the County Executives and an amount of Kshs.42,922,456,334 to the County Assemblies. However, as analysed in **Appendix 7** and **Appendix 8**, an amount of Kshs.184,430,779,711 or forty-one (41%) percent consisting of an amount of Kshs.170,246,227,226 and an amount of Kshs.14,184,552,485 for the

County Executives and the County Assemblies, respectively, was disbursed during the fourth quarter as summarized in **Table 6** below;

	County Executive (Kshs.)	County Assembly (Kshs.)	Total (Kshs.)
Total transfer from CRF	403,133,103,398	42,922,456,334	446,055,559,732
4 <sup>th</sup> Quarter Disbursement	170,246,227,226	14,184,552,485	184,430,779,711
<b>4<sup>th</sup> Quarter Percentage</b>	<b>42%</b>	<b>33%</b>	<b>41%</b>

Table 6: Transfers from the CRF in the Fourth Quarter

## 2.8 County Governments Expenditure Analysis

The financial statements for the County Governments were prepared using the International Public Sector Accounting Standards (IPSAS)-Cash Basis framework as prescribed by the Public Sector Accounting Standards Board of Kenya (PSASB), in compliance with Section 194 of the Public Finance Management Act, 2012.

Review of the audited financial statements for the year 2023/2024 indicates an actual expenditure of Kshs.453,836,193,881 which comprises expenditure by the County Executives of Kshs.410,182,989,734 representing 90.4% while expenditure by the County Assemblies amounts to Kshs.43,653,204,147 or 9.6% as illustrated in **Figure 5** below;

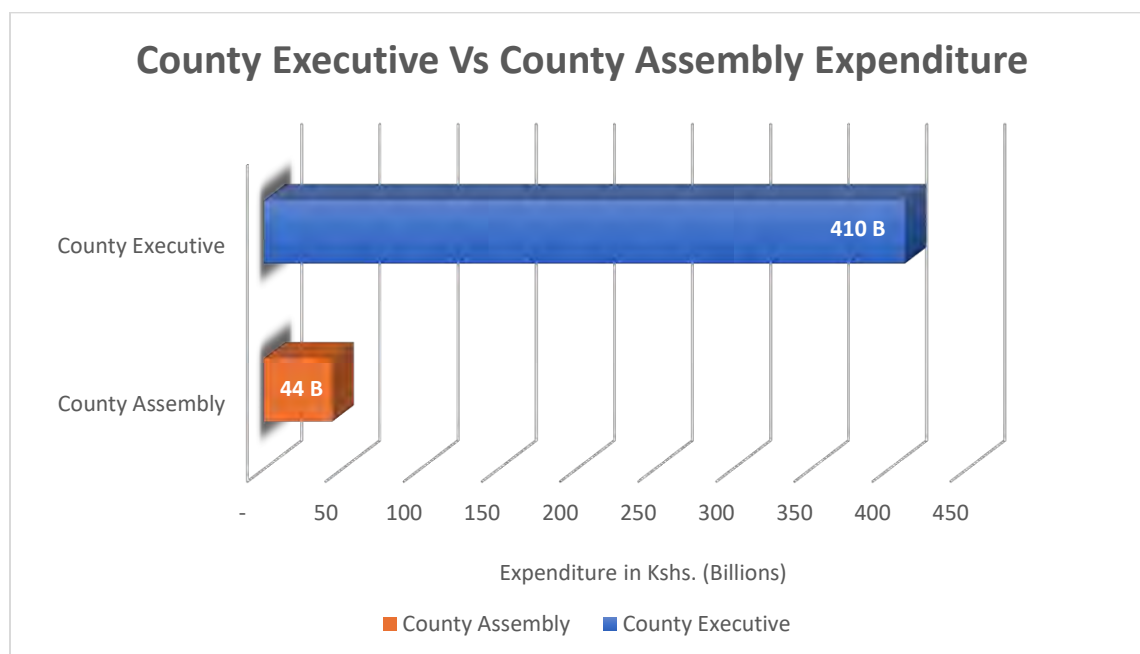


Figure 5: County Executive vs. County Assembly Expenditure

The County Governments that attained the highest expenditure in absolute terms were: Nairobi City at Kshs.33.53 billion, Kiambu at Kshs.18.98 billion, Nakuru at Kshs.16.83 billion, Turkana at Kshs.14.76 billion and Kilifi at Kshs.14.46 billion. The lowest expenditure

was recorded by Lamu, Taita-Taveta, Isiolo, Tharaka-Nithi and Elgeyo/Marakwet at amounts of Kshs.3.65 billion, Kshs.4.78 billion, Kshs.5.03 billion, Kshs.5.11 billion and 5.36 billion respectively, as detailed in **Appendix 9**.

## 2.9 Expenditure Trend Analysis

The total expenditure by County Governments in the financial year 2023/2024 amounted to Kshs.453,836,193,881 representing an absorption rate of 98.1% of the total annual County Government Actual Revenue of Kshs.462,460,215,621. This was a decline from the previous year which had an absorption rate of 98.6% reported in the financial year 2022/2023 when total expenditure amounted to Kshs.440,916,947,901 against the total annual County Government revenue of Kshs.447,281,706,685. **Table 7** below shows the trend in expenditure over the last five (5) years from financial year 2019/2020 to 2023/2024.

	FY 2019/2020 (Kshs.)	FY 2020/2021 (Kshs.)	FY 2021/2022 (Kshs.)	FY 2022/2023 (Kshs.)	FY 2023/2024 (Kshs.)
Actual Revenue	442,755,528,100	473,530,236,537	438,892,787,929	447,281,706,685	462,460,215,621
Actual Expenditure	427,805,746,692	447,633,048,177	446,466,195,644	440,916,947,901	453,836,193,881
<b>Absorption %</b>	<b>96.62%</b>	<b>94.53%</b>	<b>101.73%</b>	<b>98.58%</b>	<b>98.14%</b>

Table 7: Expenditure Trend Analysis for five (5) years

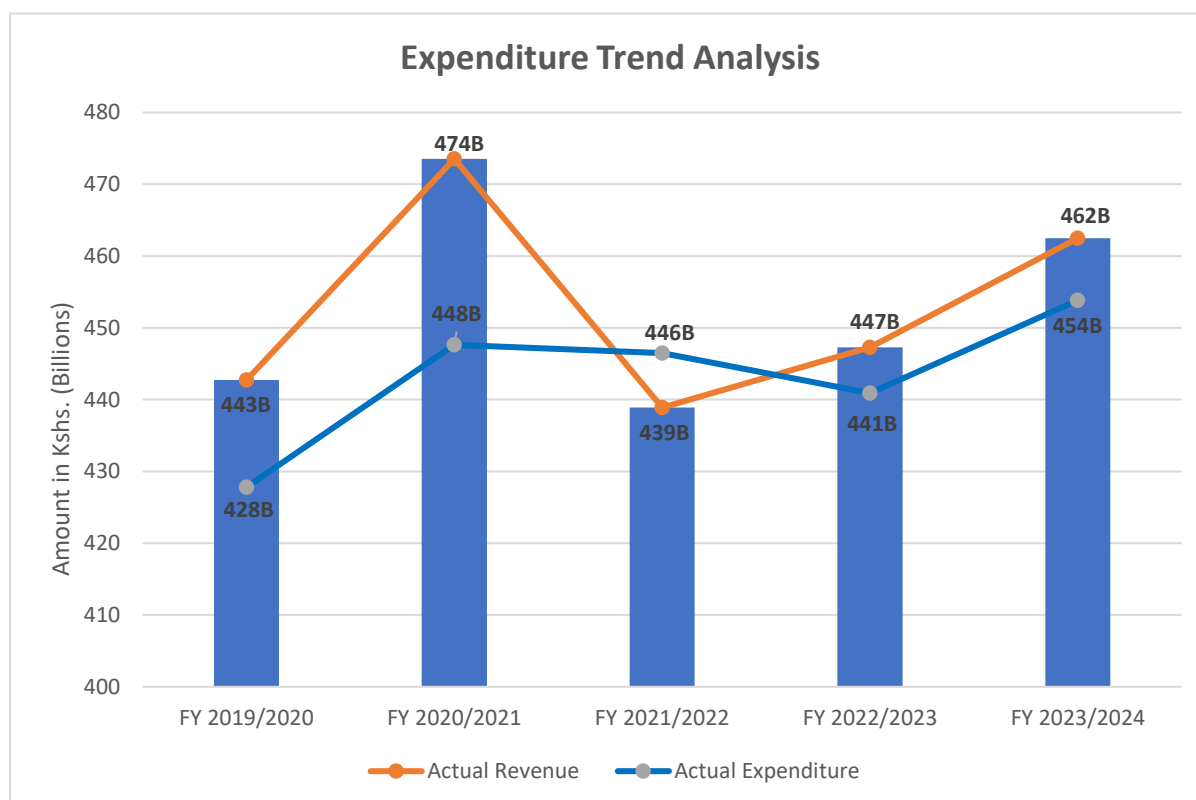


Figure 6: Expenditure Trend Analysis

## 2.10 Wage Bill Expenditure Analysis for County Governments

During the financial year 2023/2024, analysis of personnel emoluments indicates that the County Governments spent an amount of Kshs.207,992,327,775 on personnel emoluments as shown in **Table 8** below:

	<b>Personnel Emoluments (Kshs.)</b>	<b>Total Revenue (Kshs.)</b>	<b>% Wage Bill</b>
County Executives	189,495,496,480	418,816,176,524	45%
County Assemblies	18,496,831,296	43,644,039,097	42%
<b>TOTAL</b>	<b>207,992,327,775</b>	<b>462,460,215,621</b>	<b>45%</b>

*Table 8: Wage Bill Analysis for County Governments*

The County Executives spent a total of Kshs.189,495,496,480 on employee compensation or 45% of the total revenue of Kshs.418,816,176,524. Kisii County Executive and Taita-Taveta County Executive registered the highest wage bills at 68% and 66% in proportion to their total revenue respectively as shown in **Appendix 10**.

Similarly, the County Assemblies spent an amount of Kshs.18,496,831,296 on employee compensation or 42% of the total revenue of Kshs.43,644,039,097 with Garissa County Assembly and Narok County Assembly wage bills standing at 61% and 58% of their revenues respectively as shown in **Appendix 11**.

This is contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which limits the County Government's expenditure on wages and benefits to a maximum of 35% of the total revenue for the year.

Only four (4) County Executives (namely; Tana River - 30%, Kilifi – 31%, Narok - 32% and Turkana - 35%); and nine (9) County Assemblies (namely; Kajiado - 26%, Marsabit – 28%, Trans Nzoia - 32%, Taita/Taveta - 31%, Nyeri – 31%, Tana River - 33%, Siaya – 33% and Kwale - 34%) were within the 35% threshold.

## 2.11 Pending Bills

During the year under review, the aggregated payment arrears (pending bills) reported by the County Governments amounted to Kshs.226,613,680,323. The balance constituted an amount of Kshs.221,038,742,910 (97.5%) in respect of County Executives and Kshs.5,574,937,413 (2.5%) relating to County Assemblies as indicated in **Appendix 3**.

The outstanding balance of Kshs.226,613,680,323 exceeded the overall county budget shortfall by Kshs.108,838,283,896, implying that, in general, the counties' Management had overcommitted the budget by over Kshs.117,775,396,427 without corresponding budgetary support. The County Governments have continued to accumulate pending bills

with a steady increase noted every year. **Table 9** below shows the continued increase of pending bills for the last five (5) years:

County	FY 2019/20 (Kshs.)	FY 2020/21 (Kshs.)	FY2021/22 (Kshs.)	FY2022/23 (Kshs.)	FY2023/24 (Kshs.)
<b>Executive</b>	37,147,658,902	53,509,842,469	88,520,135,757	161,452,186,252	221,038,742,910
<b>Assembly</b>	3,082,752,163	1,912,138,674	2,551,655,209	3,392,331,991	5,574,937,413
<b>TOTAL</b>	<b>40,230,411,065</b>	<b>55,421,981,143</b>	<b>91,071,790,966</b>	<b>164,844,518,243</b>	<b>226,613,680,323</b>
<b>Revenue Shortfall</b>	86,585,953,001	54,847,595,825	111,412,168,785	77,801,127,329	108,838,283,896
<b>Excess of shortfall</b>	<b>46,355,541,936</b>	<b>(574,385,318)</b>	<b>20,340,377,819</b>	<b>(87,043,390,914)</b>	<b>117,775,396,427</b>

Table 9: Pending Bills Analysis for the five (5) years

**Figure 7** below shows the pending bills trend from financial year 2019/2020 to 2023/2024.

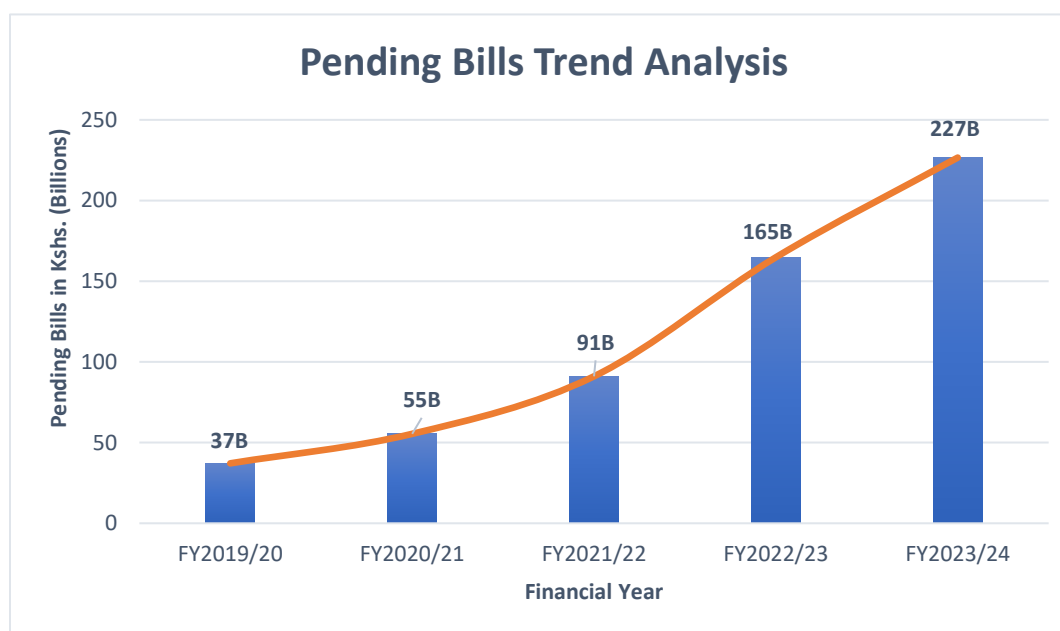


Figure 7: Pending Bills Trend Analysis

The Nairobi City County had the highest pending bills amount of Kshs.119,376,305,811 as at 30 June, 2024. This represented fifty-three percent (53%) of the total County Governments' pending bills. Other County Governments with high pending bills include Embu with pending bills amounting to Kshs.18,281,269,008, Kiambu with pending bills amounting to Kshs.6,849,188,744, Kilifi with pending bills amounting to Kshs.6,294,840,125 and Machakos with pending bills amounting to Kshs.5,666,066,964.

As reported in the previous year, analysis of the balances reported as pending bills against the financial statements indicates that the County Governments actual expenditure would have exceeded the budgeted expenditure if the pending bills had been settled during the

year they occurred. This would have led to deficits in the statement of receipts and payments and overdrawn cash and cash equivalents balances.

Some of the County Governments' pending bills related to prior financial years and they lacked supporting schedules and documentation. Failure to clear pending bills as a first charge is contrary to Regulation 55(2)(b) of the Public Finance Management (County Governments) Regulations, 2015.

## **2.12 Financing Locally-Led Climate Action Program**

The Financing Locally-Led Climate Action (FLLoCA) Program aims to implement locally driven climate resilience initiatives while enhancing the capacity of both the County Governments and the National Government to effectively manage climate-related risks. The program seeks to empower counties to plan, budget, implement, and monitor mitigation and adaptation strategies, with a particular focus on community and ward-level interventions. It is expected to strengthen institutional frameworks, ensuring a sustainable approach to addressing climate challenges and promoting community resilience against the adverse effects of climate change. The FLLoCA Program consists of two conditional grants for County Governments (CGs), namely (i) the County Climate Institutional Support (CCIS) Grant, and (ii) the County Climate Resilience Investment (CCRI) Grant.

For County Governments to access these grants, they have to meet a set of minimum access criteria, which are called minimum access conditions (MACs) for the CCIS grant and minimum performance conditions (MPCs) for the County Climate Institutional Support (CCIS) grant. As per the FLLoCA grant manual, the MACs are, for the first year: (i) the county has opted into the Program by signing a FLLoCA Participation Agreement; (ii) the county has opened a special purpose project account (to receive the CCIS and CCRI Grants); (iii) a governor-designated CECM in charge of climate change has been appointed; (iv) county cabinet approved work plan and budget for use of the CCIS Grant are available. In the second and third grant cycles, counties must meet two additional MACs, being that they (v) used properly the grant funds earlier received; and (vi) timely reported on activities and use of funds.

Additionally, the MPCs for a first cycle are that the county: (i) shall have put in place a CCU that is adequately staffed; (ii) carried out a participatory climate change risk assessment (exposure to hazards and social vulnerability); (iii) prepared a CCAP; and (iv) allocated, on top of the CCRI, some 1.5 percent of its development budget to the CCCF. For the second and third grant cycles, counties must meet several additional MPCs such as (v) timely financial and implementation reporting, showing (vi) absorption capacity; (vii) use of the funds for eligible investments; (viii) compliance with environmental rules and regulation; and (ix) dissemination of information on the investments to communities.

During the financial year 2023/2024, the FLLoCA Program was allocated an amount of Kshs.10,078,852,824 across forty-five (45) Counties to support climate change initiatives as detailed in **Appendix 12**. The Counties with the highest allocations included Migori County which was allocated an amount of Kshs.786,800,000, Turkana County with an amount of Kshs.445,765,546 and Trans Nzoia County with an amount of Kshs.438,242,335. However, a significant portion of these funds remained unspent. Counties like Migori had an unspent balance of Kshs.764,442,118, Bungoma, a balance of Kshs.390,949,955 while Turkana had an unspent balance of Kshs.363,169,983.

Other Counties reported overspending beyond their initial allocations. These include Tana River County which overspent with an amount of Kshs.24,623,377 and Vihiga County which overspent with an amount of Kshs.21,633,240. This indicates possible financial mismanagement or underestimation of required resources.

The County Government of Nairobi City County and County Government of Mombasa County did not participate in the Program as they had not met the necessary requirements to qualify for FLLoCA funding.

While the FLLoCA initiative provides substantial funding for climate resilience, only an amount of Kshs.2,985,753,036 was spent out of the allocated balance of Kshs.10,078,852,824, indicating a low expenditure rate of approximately 28.3%. This suggests potential challenges in fund utilization, project execution and financial management at the county level.

## **2.13 Scholarships and Bursary Funding**

From the analysis of the County bursary expenditures for the financial year 2023/2024, several audit issues emerged, highlighting irregularities, mismanagement and financial discrepancies.

During the year under review, a total amount of Kshs.11,169,056,232 was allocated by the Counties for scholarships and bursaries, but only Kshs.9,874,684,190 was spent, leaving an unspent balance of Kshs.1,294,372,042 as detailed in **Appendix 13**. Twenty (20) Counties overspent their allocations, including Kiambu County which overspent their allocation with an amount of Kshs.92,955,620, Mandera County overspent its allocation with an amount of Kshs.44,985,858, and Kericho County overspent its allocation with an amount of Kshs.16,498,028, raising questions about their budget management. Conversely, Migori County had the largest unspent balance of Kshs.1,084,388,331, followed by Wajir County with an unspent balance of Kshs.78,279,499 and Tana River County with an unspent balance of Kshs.61,254,635, indicating potential inefficiencies or misallocation of funds.

Key issues that were highlighted include:



- i. **Unsupported Bursary Disbursements** – Seven (7) Counties failed to provide supporting documents for bursary allocations and acknowledgements amounting to Kshs.886,757,332 as shown in **Table 10** below:

S/No	County Name	Unsupported Amount (Kshs.)
1	Garissa County	5,378,000
2	Taita-Taveta County	24,012,431
3	Isiolo County	30,617,450
4	Samburu County	44,130,511
5	Kakamega County	128,965,700
6	Nairobi City County	301,400,000
7	Nakuru County	382,870,690
	<b>Total</b>	<b>917,374,782</b>

Table 10: Unsupported Scholarship and Bursaries Disbursements

- ii. **Financial Statement Discrepancies and Unreconciled Balances** – The audit revealed that three (3) Counties reported inconsistencies between different financial records with unreconciled variances as detailed in **Table 11** below:

S/No	County Name	Unreconciled Amount (Kshs.)	Discrepancy
1	Isiolo County	30,000,000	The Scholarship and Bursaries Fund financial statements reported an amount of Kshs.70,000,000, while the County Executive's financial statements reported an amount of Kshs.40,000,000
2	West Pokot County	8,000,000	The statement of financial performance recorded an amount of Kshs.608,000,000, while the statement of comparison of budget and actual amounts reported an amount of Kshs.600,000,000.
3	Nyandarua County	22,400,000	The statement of receipts and payments reflected an amount of Kshs.204,900,000 in respect of transfers to scholarships and other educational benefits. This differed with the Controller of Budget amount of Kshs.182,500,000

Table 11: Unreconciled Variances in the Scholarship and Bursaries Amounts

- iii. **Irregular Distribution of Bursary Funds** – Two (2) Counties, that is, Kericho County and Bomet County, failed to fairly distribute bursaries, leading to potential bias and exclusion of deserving students.
- iv. **Diversion and Misuse of Bursary Funds** – During the year under review bursary funds totalling Kshs.886,000 in Narok County were reported to have been used for imprests, and other unrelated expenses.
- v. **Uncollected and stale Cheques** – In Kiambu County, bursary cheques amounting to Kshs.1,015,070 remained uncollected for extended periods, and became stale and unutilized by the intended beneficiaries.

## 3.0 SUMMARY OF AUDIT OPINIONS

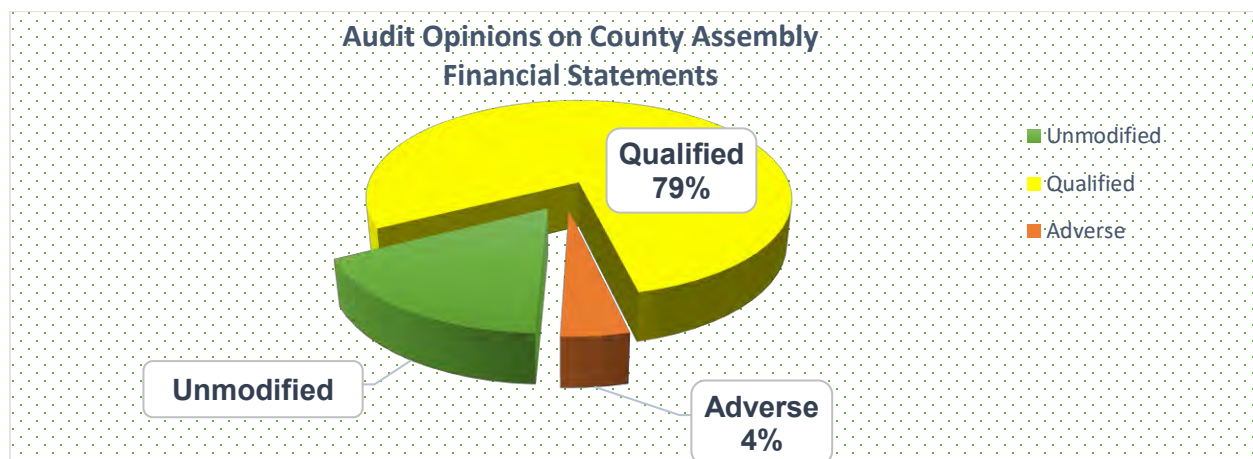
### 3.1 Analysis of Audit Opinions

A total of ninety-four (94) financial statements comprising of forty-seven (47) County Executives and forty-seven (47) County Assemblies for the year ended 30 June, 2024 were audited on which I expressed my audit opinion as shown in **Appendices 1(a)** and **1(b)** and as summarised in **Table 12** below:

Opinion	County Executives		County Assemblies	
	Number	Percentage	Number	Percentage
Unqualified/ Unmodified	0	0%	8	17%
Qualified	47	100%	37	79%
Adverse	0	0%	2	4%
Disclaimer	0	0%	0	0%
<b>TOTAL</b>	<b>47</b>		<b>47</b>	

*Table 12: Audit Opinions for County Executives and County Assemblies*

Eight (8) financial statements for the County Assemblies had an unqualified/unmodified opinion compared to the previous year, where only three (3) County Assemblies had an unmodified opinion. For the County Executives, none of the County Executives' financial statements had unqualified/unmodified opinions which was similar to the previous financial year. I would urge the Management of County Governments to embrace full accountability and strive to achieve and maintain an unqualified opinion in their financial statements.



*Figure 8: Audit Opinions on County Assembly Financial Statements*

## 3.2 Audit Opinions Trend Analysis

There has been a positive trajectory with considerable improvements in the opinion on the financial statements for County Governments over the last five (5) years as illustrated in **Table 13**.

Opinion	County Executives					County Assemblies				
Financial Year	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Unmodified	0	1	0	0	0	3	5	1	3	8
Qualified	41	38	37	41	47	41	38	44	41	37
Adverse	5	8	10	6	0	3	3	2	3	2
Disclaimer	1	0	0	0	0	0	1	0	0	0
<b>TOTAL</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>

Table 13: Audit Opinions Trend Analysis for the Five (5) Years

During the 2023/2024 financial year, there were no County Executive with an unqualified Opinion but the number of County Executive financial statements with a qualified opinion rose to forty-seven (47), up from forty-one (41) in the previous year. Notably, none of the County Executives had an Adverse Opinion or a Disclaimer of Opinion.

For County Assemblies, there was a noticeable trend towards improved financial reporting. The number of County Assembly's financial statements with an unqualified/unmodified opinion increased from three (3) in the previous financial year to eight (8) in the current period. The County Assemblies with a qualified opinion decreased from forty-one (41) to thirty-seven (37), while those with an adverse opinion decreased from three (3) to two (2). This is illustrated in **Figure 9** and **Figure 10** below;

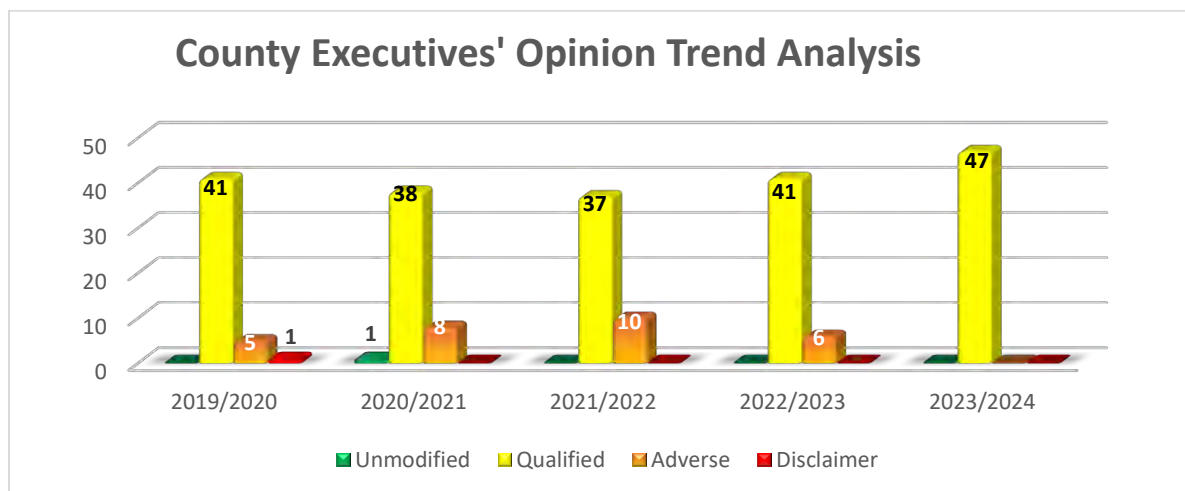
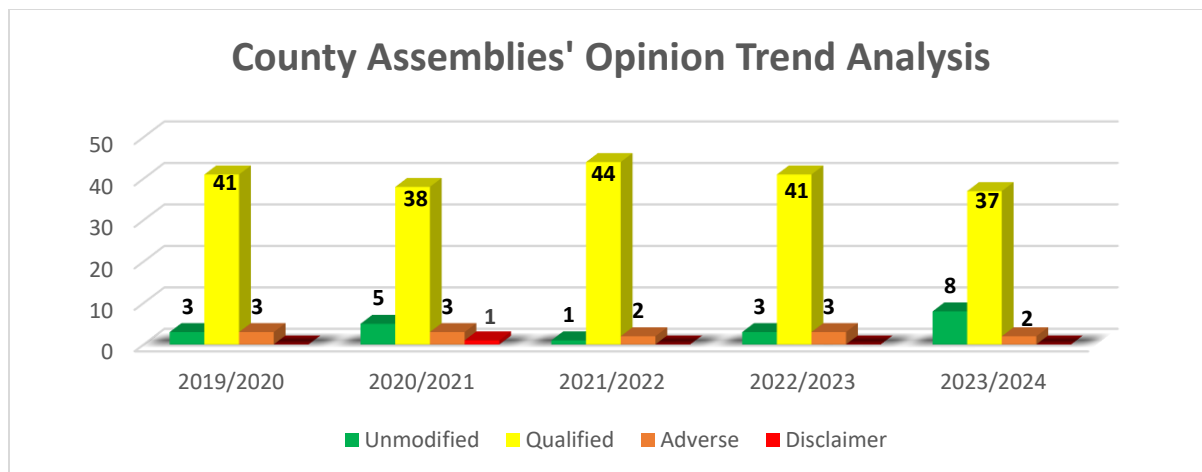


Figure 9: County Executives' Opinion Trend Analysis for the Five (5) Years



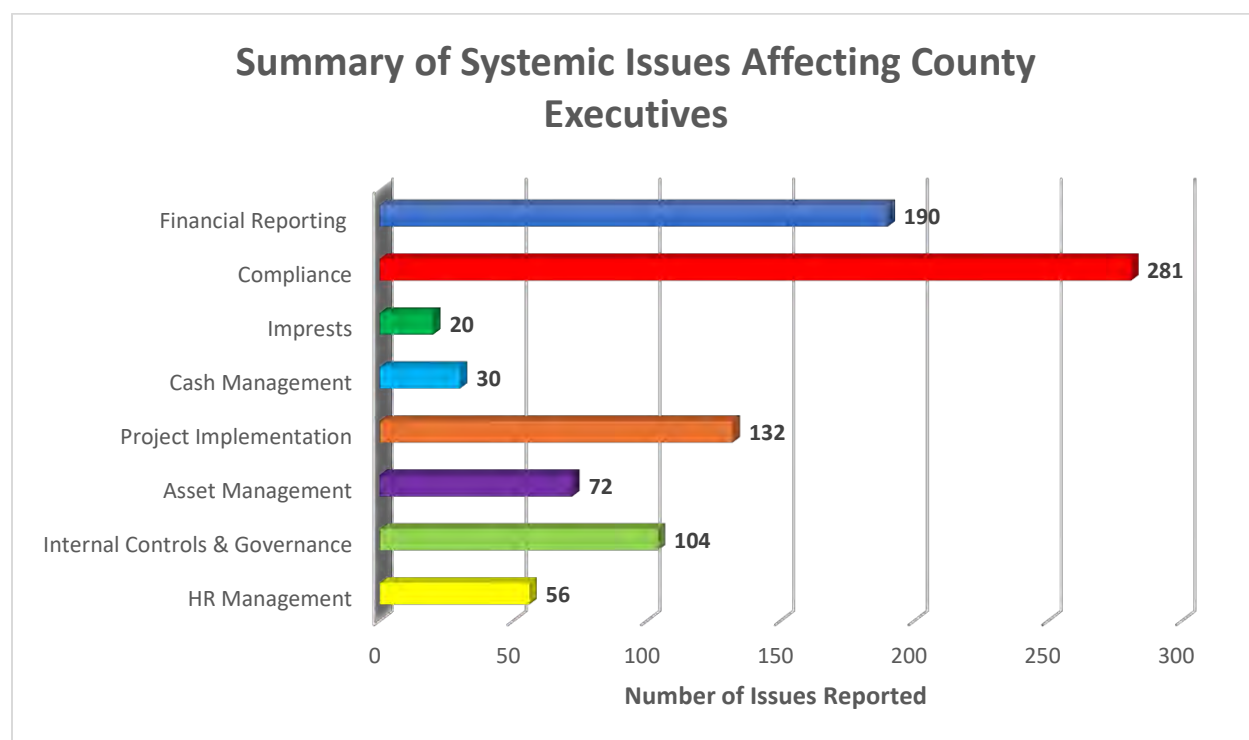
*Figure 10: County Assemblies' Opinion Trend Analysis for the Five (5) Years*

Despite the improvements in the opinion ratings on the financial statements, I noted that several County Governments had fundamental issues relating to governance and compliance with the laws and regulations that govern their operations. I noted that instances of weak or inadequate internal controls coupled with non-compliance with the laws and regulations may have compromised the accountability and reliability of the financial statements. My report on governance and compliance issues is highlighted in my summary of material observations section of this report.

## 4.0 SUMMARY OF MATERIAL OBSERVATIONS - COUNTY EXECUTIVES

### 4.1 Summary of Systemic Issues

The audit for the 2023/2024 financial year has revealed various systemic issues affecting the County Executives which are observed across all Counties. The issues range from inaccuracies in financial reporting, lack of supporting documents, value-for-money concerns in the use of public resources, governance and compliance issues, pending bills and lack of effectiveness of internal controls, risk management and governance. The number of issues observed across the counties under each thematic area is summarised in **Figure 11** below;



*Figure 11: Systemic Issues Affecting County Executives*

Based on the above findings, Accounting Officers should identify the root causes of the systemic issues and ensure that focused and relevant interventions, including capacity building, standard operating procedures, internal controls, and risk management processes are designed and implemented to address the various systemic issues observed at the counties. In particular, governance and compliance issues and irregularities in financial reporting must be addressed to enhance transparency, accountability, and good governance in the management of public resources. However, viewed holistically, the presentation of financial statements is still below expectations, as

none of the County Executives had an unmodified/unqualified opinion. The following sections provide additional details of critical observations made during the audit.

## 4.2 Presentation of Financial Statements

There has been a general improvement in the presentation of financial statements and the maintenance of accounting records during the last three (3) years compared to previous years. The improvement is mainly attributed to the adoption of the International Public Sector Accounting Standards (IPSAS) Cash-Basis Accounting Framework when accounting for public funds. Interventions by The National Treasury aimed at improving accountability in the public sector, capacity-building initiatives by individual County Governments and other stakeholders, including development partners, have also contributed to these improvements. Counties that have been implementing audit recommendations have also improved their financial reporting as exhibited by the decrease in the number of adverse and disclaimer audit opinions expressed on the financial statements. A summary of the main issues related to the presentation of financial statements that were observed and the number of County Executives affected is as shown in **Figure 12** below;

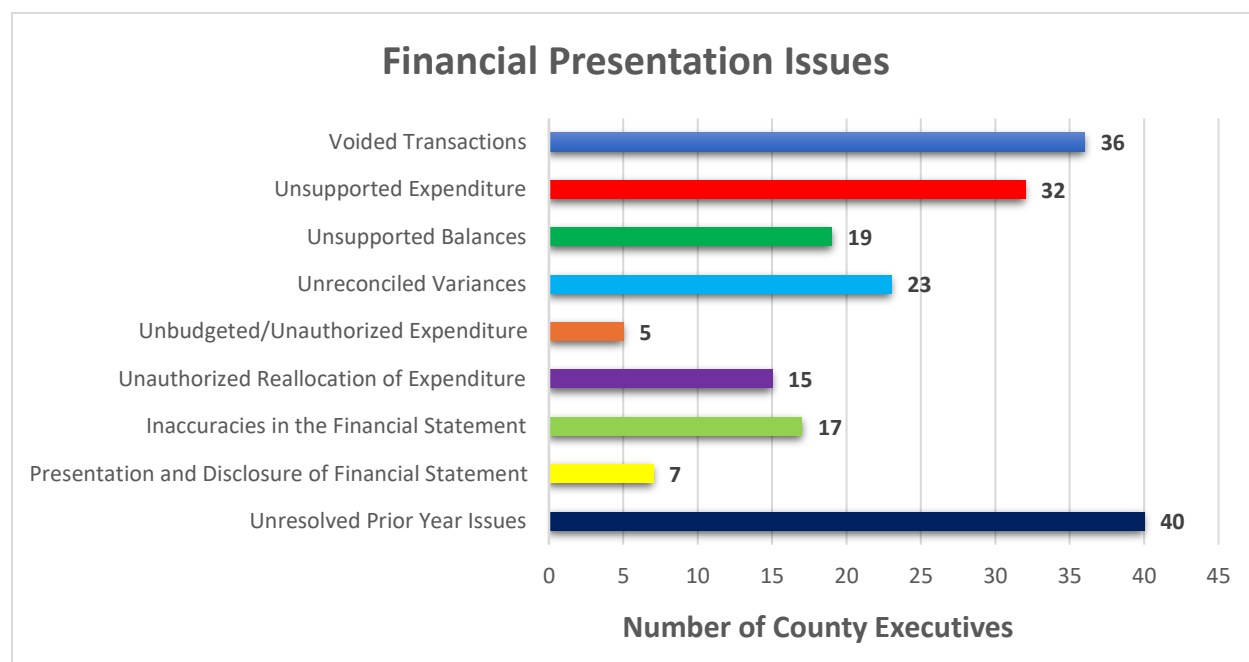


Figure 12: Issues Related to the Presentation of Financial Statements in County Executives

### 4.2.1 Inaccuracies in the Financial Statements

Review of the financial statements revealed inaccuracies in the financial statements as detailed in **Appendix 14**.



#### **4.2.2 Unsupported Expenditure**

The audit revealed that expenditure amounting to Kshs.5,380,700,795 from thirty-two (32) County Executives was not supported by the relevant documentation and supporting schedules as shown in **Appendix 15**. Garissa County had the highest unsupported expenditure of Kshs.1,984,930,803 while Kwale County followed with a balance of Kshs.720,668,433.

#### **4.2.3 Unreconciled Variances**

Review of the financial statements revealed that twenty-seven (27) County Executives had unreconciled variances amounting to Kshs.58,056,211,807 as shown in **Appendix 16**.

#### **4.2.4 Unauthorized Reallocation of Expenditure (Misclassified Expenditure)**

Analysis of the financial statements revealed that fifteen (15) County Executives had re-allocated expenditure totalling Kshs.2,192,995,450 to other votes without prior authorization as detailed in **Appendix 17**.

#### **4.2.5 Unsupported Balances**

The audit revealed unsupported balances amounting to Kshs.13,215,068,980 from nineteen (19) County Executives as detailed in **Appendix 18**.

#### **4.2.6 Voided Transaction**

The audit revealed that all the County Executives had a cumulative voided **76,574** transactions for an amount totalling Kshs.**110,490,915,762** as detailed in **Appendix 19**. The summary indicates that Kilifi County had the highest value of voided transactions of 9,596, for a total amount of Kshs.31,521,784,418 followed by Narok, Kiambu and Kilifi with values surpassing 5 billion mark. However, the supporting documents including voided payment vouchers, requests to void payments, the National Treasury approval and Exchequer requisitions to the Controller of Budget were not provided for audit review. Further, the voided payments have not been disclosed as pending accounts payable and the utilization of funds meant for voided transactions was also not confirmed.

#### **4.2.7 Unresolved Prior Year Issues**

The audit revealed that out of the forty-seven (47) Counties, forty (40) County Executives had unresolved prior year issues raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance as detailed in **Appendix 20**. However, Management had not resolved the issues or given any

explanations for the failure to adhere to the reporting format prescribed by the Public Sector Accounting Standards Board.

#### 4.2.8 Presentation and Disclosure of Financial Statements

Review of the financial statements provided for audit revealed that eight (8) County Executives did not comply with the Public Sector Accounting Standards Board (PSASB) reporting template as indicated in **Table 14** below:

S/No	County Executive Name
1	Mombasa County
2	Nakuru County
3	Vihiga County
4	Nandi County
5	Nairobi County
6	Nyeri County
7	Migori County

*Table 14: County Executives with issues related to Presentation and Disclosure of Financial Statements*

#### 4.2.9 Other Issues Related to Presentation of Financial Statements

Other issues highlighted include:

- i. There were instances where Funds expenditures were not accounted for separately but instead were combined with the County Executive financial statements. Examples are; the Disaster and Emergency Fund, Nairobi City County Betting, Lotteries and Gaming Control Board, Ward Development Fund, Pumwani Maternity College of Nursing and Midwifery, and Nairobi City County Revenue Fund which failed to prepare and submit financial statements as required. Instead, the finances were combined with the Nairobi City County Executive's financial statements, contrary to the Public Finance Management Act, 2012, and International Public Sector Accounting Standards (IPSAS), which require separate reporting for each entity.
- ii. Failure to prepare financial statements for Hospitals. The financial statements for four (4) Level 4 hospitals in Nandi County, that is, Kaptumo Sub-County Hospital, Kibiyet Sub-County Hospital, Mosoriot Sub-County Hospital and Chepterwai Sub-County Hospital were not prepared or submitted as required. This is contrary to the Public Finance Management Act, 2012, which obligates public entities to maintain proper and separate financial reporting.
- iii. Non-Disclosure of commission earned from services rendered.

- iv. Nyeri County Executive included receipts totalling Kshs.1,514,891,784 and payments amounting to Kshs.1,528,872,371, both relating to July, 2024, in the financial statements despite these transactions falling outside the reporting period. This is contrary to the accrual basis of accounting under International Public Sector Accounting Standards (IPSAS), which requires transactions to be recorded in the correct reporting period.

### 4.3 Compliance Issues

As required by Article 229(6) of the Constitution, audit procedures are applied to determine whether each County Executive operated within the law and whether public resources were applied lawfully and effectively.

The audit observations on compliance matters indicate a general lack of adherence to law and authorities governing management of public resources. This has resulted in lack of comprehensiveness, completeness, accuracy and reliability on some of the financial statements submitted for audit.

The complex modern environment demands greater accountability, transparency, and effective governance as envisaged in Goal 16 of the Sustainable Development Goals (SDGs). Effective governance requires structures that respond to the needs of the citizens and enhance compliance with the laws and regulations governing prudent public financial management, which the County Executives are urged to adhere to.

The graph below is a summary of the compliance issues observed in County Executives and the number of Counties affected:

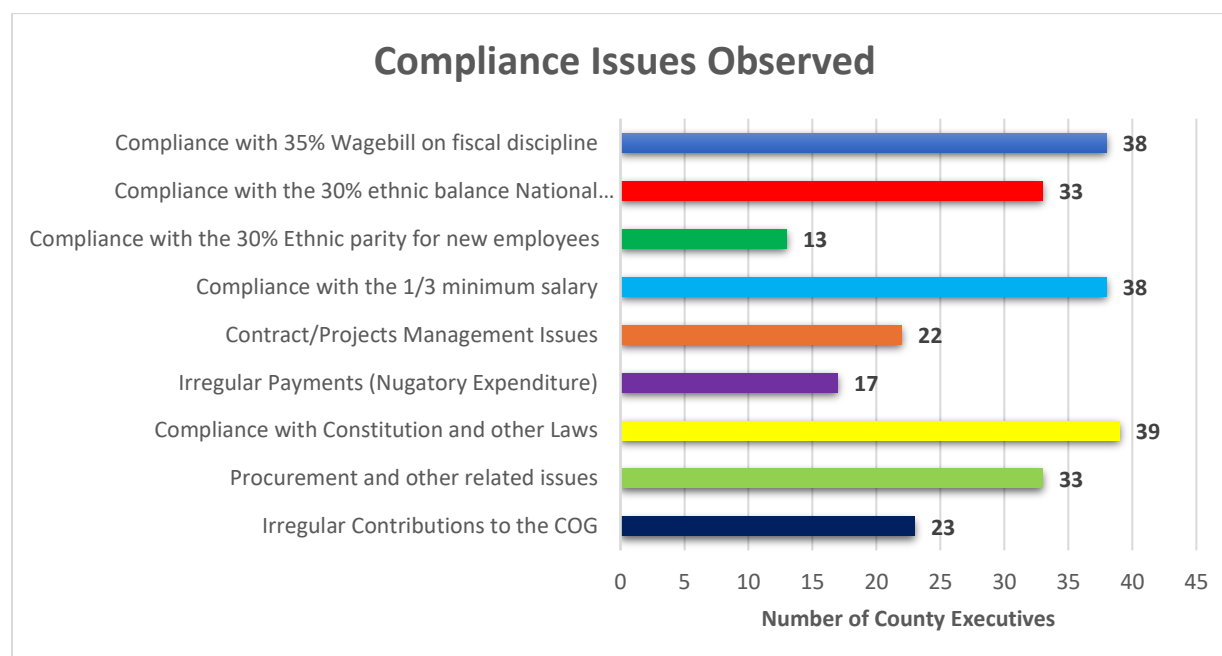


Figure 13: Issues Related to Compliance in County Executives

#### **4.3.1 Non-Compliance with Fiscal Responsibility Principles on Wage Bill**

Analysis of personnel emoluments indicated that forty (40) County Executives had a wage bill greater than 35% of the total revenue. Top on the list was Kisii County Executive whose wage bill was 68% of the total revenue followed by Taita/Taveta County Executive whose wage bill was 66% of the total revenue as detailed in **Appendix 21**. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Government's expenditure on wages and benefits for its public officers shall not exceed 35% of the County Government's total revenue.

#### **4.3.2 Non-Adherence to One-Third Basic Salary Requirement**

Review of the County Executives' payrolls for the year ended 30 June, 2024, revealed that in thirty-eight (38) County Executives, more than twenty-two thousand, eight hundred and ninety-three (22,893) employees received net salaries which were less than a third of their respective basic pay as detailed in **Appendix 22**. This is a sharp increase from the previous financial year which recorded ten thousand, five hundred and eighteen (10,518) employees. Management has attributed the situation to the introduction of the new deductions under the Social Health Insurance Fund (SHIF), National Social Security Fund (NSSF) and Housing Levy. However, this is contrary to Section 19(3) of the Employment Act, 2007 which states, *inter alia*, that the total amount of deductions that an employer may make from the wages of his employee at any one time, shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

#### **4.3.3 Non-Compliance with the 30% Staff Ethnic Composition**

Review of the County Executives' human resource records revealed that thirty-three (33) County Executives had more than one-third of their staff from the same ethnic community as shown in **Appendix 23**. The counties with the highest non-compliance include Nyandarua County Executive at 96%, Elgeyo/Marakwet County Executive at 95% while Kisii County Executive, Nyamira County Executive, Nandi County Executive, Kericho County Executive, and Nyeri County Executive had 94% of their staff from the dominant community in the county. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which requires that no public establishment shall have more than one-third of its staff from the same ethnic community.

#### 4.3.4 Non-Compliance with 30% Ethnic Diversity Requirement in New Appointments

An analysis of the workforce composition from recent appointments across the County Executives revealed that thirteen (13) County Executives as shown in **Table 15** failed to comply with the requirements of Section 65(1)(e) of the County Governments Act, 2012, which mandates that at least 30% of new appointments by the County Public Service should be made from ethnic groups other than the dominant community. Among the most notable cases are Elgeyo/Marakwet County Executive which recorded 100% of its new appointments from the dominant ethnic community, while Turkana County Executive and Nyeri County Executive followed closely, with 97% of their new hires drawn from the dominant ethnic group.

S/No	County Executive Name	New Employees from Dominant Community
1	Elgeyo/Marakwet County	100%
2	Turkana County	97%
3	Nyeri County	97%
4	Narok County	96%
5	Baringo County	96%
6	Nyandarua County	96%
7	Makueni County	95%
8	Uasin Gishu County	92%
9	Homa Bay County	92%
10	Embu County	88%
11	Kwale County	88%
12	Meru County	86%
13	Bungoma County	81%

*Table 15: Non-Compliance with 30% Ethnic Diversity Requirement in New Appointments in County Executives*

#### 4.3.5 Procurement and Other Related Issues

Review of the County Executives' procurement records revealed that thirty-two (32) County Executives had various procurement irregularities amounting to Kshs.10,094,695,416 as shown in **Appendix 24**. Nairobi City County Executive had the highest procurement irregularities on contracts valued at Kshs.3,298,770,893 followed by the Kericho County Executive which had procurement irregularities valued at Kshs.1,983,574,626

Some of the cross-cutting issues raised in the County Executives include:

- i. Procurement plans for the financial year 2023/2024 were not submitted by the required deadline of 30 June, as specified under Regulation 8 of the Public Procurement and Asset Disposal Regulations, 2020 which mandates that procurement plans be submitted by the end of the financial year to allow for effective planning and transparency in the procurement process.
- ii. Procurement activities exceeding the 2023/2024 financial year budget were undertaken without the requisite supplementary budget approval, in contravention of Section 67(1) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that a supplementary budget must be passed by the County Assembly for any procurement exceeding the approved budget for the fiscal year.
- iii. The procurement of goods and services that exceeded the specified limits was conducted without obtaining the approval of the Public Procurement Regulatory Authority. This is contrary to Section 66(3) of the Public Procurement and Asset Disposal Act, 2015, which mandates that PPRA approval is required for procurement exceeding certain thresholds.
- iv. Failure to establish a procurement plan before engaging in procurement activities which is contrary to Regulation 5(1) of the Public Procurement and Asset Disposal Regulations, 2020, which requires all procurement activities be based on an Approved Procurement Plan that aligns with the budget and operational needs of the entity.
- v. Contracts were awarded without the required competitive bidding process, violating Section 59(1) of the Public Procurement and Asset Disposal Act, 2015, which mandates that all procurements must be conducted through open competitive bidding unless otherwise permitted under exceptional circumstances.
- vi. In some County Executives, disadvantaged groups of youth, women, and persons with disabilities were awarded less than 30% of the total procurement value, contrary to Section 157(2) of the Public Procurement and Asset Disposal Act, 2015 (PPADA), which requires that at least 30% of public procurement opportunities be reserved for these groups to ensure inclusivity. The procurement of goods and services was not adequately advertised, failing to comply with the provisions of Section 63(1) of the Public Procurement and Asset Disposal Act, 2015 (PPADA), which stipulates that procurement opportunities must be advertised to ensure transparency and fair competition.
- vii. Contracts were awarded to suppliers without verifying their qualifications, contrary to Regulation 8(2) of the Public Procurement and Asset Disposal Regulations, 2020

(PPADR), which requires that the suppliers' qualifications and credentials be verified to ensure that only competent and reliable suppliers are engaged.

- viii. Failure to use the e-procurement system as required under Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020, and Part IV of the Executive Order No. 2 of 2018, which provides that procuring entities shall undertake all their procurement through the e-procurement module on IFMIS.
- ix. Use of direct procurement method without qualifications contrary to Section 91 of the Public Procurement and Asset Disposal Act, 2015 which provides that open tendering shall be the preferred procurement method for procurement of goods, works and services.
- x. Use of Request for Quotation to procure items whose cost is beyond the prescribed threshold of Kshs.3,000,000 instead of open tender. This is contrary to Section 45(3)(b) of the Public Procurement and Asset Disposal Act, 2015 which states that all procurement processes shall be undertaken by a procuring entity as per the threshold matrix prescribed under the Second Schedule of the Public Procurement and Asset Disposal Regulations, 2020.

#### **4.3.6 Avoidable/Wasteful Payments**

The audit revealed that seventeen (17) County Executives had incurred expenditures totalling Kshs.1,436,079,085 on various matters that could have been avoided. The payments related to the discharge of court cases arising from commission or omission on the part of the County Governments while others related to payments of interest arising from failure by management to adhere to contractual obligations. **Table 16** below shows the affected counties.

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs.)</b>
1	Narok County	752,166,295
2	Tana River County	175,774,713
3	Kisii County	88,469,846
4	Kajiado County	79,130,505
5	Mombasa County	69,818,155
6	Nakuru County	66,472,548
7	Nyandarua County	51,845,674
8	Nandi County	49,294,084
9	Garissa County	41,220,974

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs.)</b>
10	Elgeyo/Marakwet County	23,175,940
11	Uasin Gishu County	22,206,199
12	Siaya County	8,100,000
13	Mandera County	3,000,000
14	Embu County	2,985,321
15	Isiolo County	1,426,900
16	Trans Nzoia County	943,241
17	Nairobi County	48,690
	<b>Total</b>	<b>1,436,079,085</b>

Table 16: Wasteful/Nugatory Payments in County Executives

#### 4.3.7 Irregular Contributions to the Council of Governors

During the year under review, twenty-three (23) County Executives made contributions amounting to Kshs.79,828,276 to the Council of Governors as detailed in **Appendix 25**. This is contrary to Section 37 of the Intergovernmental Relations Act, 2012 which states that the operational expenses in respect of the structures and institutions established in the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

#### 4.4 Management of Imprest

The statements of financial assets and liabilities for the County Executives reflects outstanding imprests in twelve (12) Counties amounting to Kshs.229,438,572 as at 30 June, 2024 as detailed in **Table 17** below;

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs.)</b>
1	Turkana County	85,093,020
2	Samburu County	39,270,626
3	Mombasa County	25,797,432
4	Bungoma County	21,594,790
5	Tana River County	19,890,396
6	Embu County	12,774,887
7	Siaya County	6,324,371
8	Nandi County	6,294,745



<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs.)</b>
9	Kisumu County	5,151,666
10	Nyandarua County	3,096,099
11	Busia County	1,343,500
12	Kiambu County	801,440
	<b>Total</b>	<b>227,432,972</b>

*Table 17: Outstanding Imprests in the County Executives*

The total includes amounts held by officers with multiple imprests contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015. The Regulation stipulates that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to the duty station, while Regulation 93(8) requires the Accounting Officers or Authority to Incur Expenditure (AIE) Holders to ensure that no additional imprest is issued to any officer before the first imprest is surrendered or recovered in full, from the holders' salary.

Further, the audit revealed that a total of Kshs.28,606,841 consisting of an amount of Kshs.18,325,045 and an amount of Kshs.10,281,796 from Kakamega County Executive and Nyandarua County Executive respectively, were not recorded in imprest registers. The County Executives failed to maintain an imprest register indicating details of the payee, amount issued, imprest warrant numbers, dates of issue, due dates and dates of surrender contrary to Regulation 93(4) of the Public Finance Management (County Governments) Regulations, 2015 which requires that upon issuance of imprest, the details of the applicants should be recorded in an imprest register.

## **4.5 Cash Management**

### **4.5.1 Unsupported Bank Balances**

The audit revealed that bank balance amounts in the financial statements totalling Kshs.1,802,547,974 were unsupported in three (3) County Executives as detailed in **Table 18** below. The balances lacked supporting schedules such as cashbooks, bank reconciliation statements, certificates of bank balances and Board of Survey reports.

<b>S/No</b>	<b>County Executive Name</b>	<b>Amounts (Kshs.)</b>
1	Kakamega County	1,743,832,692
2	Elgeyo/Marakwet County	41,337,214

S/No	County Executive Name	Amounts (Kshs.)
3	Nandi County	17,378,068
	<b>Total</b>	<b>1,802,547,974</b>

Table 18: County Executives with Unsupported Bank Balances

#### 4.5.2 Unreconciled Balances

Review of records maintained by the County Executives indicated an aggregate unreconciled variance of Kshs.5,356,852,389 between the amounts stated in the cash book and the amounts in the bank statements as summarized in **Table 19** below.

S/No	County Executive Name	Amount (Kshs.)
1	Nairobi County	1,918,912,525
2	Kakamega County	1,708,303,186
3	Kitui County	670,054,589
4	Mombasa County	590,889,752
5	Nakuru County	339,508,665
6	Trans Nzoia County	120,193,069
7	Kisumu County	8,990,603
	<b>Total</b>	<b>5,356,852,389</b>

Table 19: County Executives with Unreconciled Balances

#### 4.5.3 Undisclosed Bank Accounts

Review of the County Executives records revealed that five (5) County Executives operated undisclosed and unauthorized bank accounts. This is contrary to Sections 119 and 121 of the Public Finance Management Act, 2012. Section 119 mandates that all County Government revenue be deposited into the County Revenue Fund (CRF) at the Central Bank of Kenya (CBK), while Section 121 prohibits County Governments from opening or operating commercial bank accounts without prior approval from the County Treasury and the Controller of Budget. The findings indicate that Samburu County Executive maintained twenty-five (25) undisclosed operational accounts, Kirinyaga County Executive failed to disclose a total of Kshs.62.5 million held in a commercial bank, Nairobi County Executive operated two (2) undisclosed accounts with a balance of Kshs.3.2 million, Baringo County Executive failed to report two hundred and thirty-three (233) commercial bank accounts holding a balance of Kshs.80.38 million, while Kisumu County Executive did not reveal or report on four (4) bank accounts with a balance of Kshs.7.2 million as illustrated in **Table 20** below;

S/No	County Executive Name	Undisclosed Bank Accounts	Amount (Kshs.)
1	Baringo County	233	80,380,057
2	Samburu County	25	Undetermined
3	Kisumu County	4	7,236,579
4	Nairobi County	2	3,227,141
5	Kirinyaga County	1	62,500,000

Table 20: County Executives with Undisclosed Bank Accounts

## 4.6 Project Implementation Status

The County Governments have continued to incur huge expenditures on projects that have either stalled or have remained incomplete long after their completion dates have elapsed. Some of the projects are attracting penalties due to delays in payment of completion certificates of milestones already achieved, while others have been revised to amounts higher than the original contract sum leading to cost escalations. Further, payments have been made to projects that appear to have completely stalled casting doubt on the value for money for such expenditure.

### 4.6.1 Delayed Projects

During the year under review, thirty-four (34) County Executives reported a total of six hundred and eighty-eight (688) delayed projects' completion whose contract sum was more than an amount of Kshs.23,296,444,183. **Appendix 26** shows a summary of the number of delayed projects and their respective contract values. Nakuru County Executive had five hundred and eighty-two (582) delayed projects valued at Kshs.7,564,148,371 while Bungoma County Executive had five (5) delayed projects valued at Kshs.3,036,076,645.

Delays in project implementation and completion may be an indication of ineffectiveness in the Management of public resources causing delays in service provision to the public.

### 4.6.2 Stalled/Abandoned Projects

The audit revealed that more than two hundred and forty-eight (248) projects valued at Kshs.20,081,435,259 were reported in thirty-three (33) County Executives as stalled and abandoned. **Appendix 27** shows a summary of the number of stalled projects and their respective contract values. The summary indicates that Machakos County Executive had fifty-four (54) stalled projects, Nyandarua County Executive had forty-three (43) stalled projects while Nakuru and Kisumu County Executives had twenty-seven (27) stalled projects each.

Stalled projects are an indication that the public has been denied benefits that would have accrued from the completed projects and that value for money invested in the projects has not been realized.

### 4.6.3 Unutilized Projects

An analysis of the project implementation status across the forty-seven counties revealed that forty (40) projects in ten (10) County Executives as summarized in **Table 21** had been completed but remained unutilized pointing to inefficiencies, financial mismanagement, wastage of public resources and lack of value for money. The projects include health facilities, schools, water projects, market structures and roads, which remained idle due to poor planning, lack of equipment, incomplete works, and governance failures.

<b>S/No</b>	<b>County Executive Name</b>	<b>No. of Projects</b>	<b>Amount (Kshs.)</b>
1	Garissa County	1	207,158,971
2	Elgeyo/Marakwet County	13	42,957,825
3	Baringo County	11	32,148,270
4	Mandera County	1	22,000,000
5	Migori County	2	21,982,124
6	Nakuru County	8	21,331,241
7	Kisumu County	1	10,880,291
8	Kiambu County	1	4,984,600
9	Uasin Gishu County	1	2,993,653
10	Wajir County	1	Not disclosed
	<b>Total</b>	<b>40</b>	<b>366,436,975</b>

*Table 21: County Executives with Unutilized Projects*

The key findings include:

- i. Lack of essential equipment and facilities in health centers, maternity wards, and mortuaries rendering them unusable, which reflects poor budgeting, weak planning and mismanagement of public funds. This is contrary to Section 163 of the Public Finance Management Act, 2012, which mandates Counties to ensure effective financial planning and service delivery.
- ii. Poor workmanship and structural defects were evident in school classrooms, irrigation schemes and road projects, making them unsafe or unusable, indicating contract mismanagement and procurement irregularities, in violation of Section 139 of the Public Procurement and Asset Disposal Act, 2015, which requires contractors to meet quality standards and deliver value for money.

- iii. Incomplete works despite full payment raised concerns over fraudulent certification of completion and possible misappropriation of funds, contrary to Section 68 of Public Procurement and Asset Disposal Act, 2015 which mandates that completion certificates and final inspections be conducted before payments are made.
- iv. Lack of proper handover and documentation meant that many completed projects had no practical completion and handover certificates, making it difficult to verify accountability and proper execution, in violation of Section 149 of Public Finance Management Act, 2012, which requires proper record-keeping and accountability in project execution.
- v. Lack of legal approvals and documentation for water and irrigation schemes, which had no title deeds, permits, or quality assurance reports, made them legally questionable and difficult to operationalize, contrary to Section 22 of the Water Act, 2016, which requires water service providers to obtain the necessary approvals and permits.
- vi. Idle and underutilized public infrastructure, including market stalls, boreholes, and school facilities, resulted from poor stakeholder engagement, lack of operational strategies, and neglect, contravening Section 121 of Public Finance Management Act, 2012, which mandates that all public resources be used efficiently and for the intended purpose.
- vii. Financial, lawfulness and governance issues in project implementation pointed to weak oversight, lack of transparency and possible financial mismanagement. This is contrary to Section 119 of Public Finance Management Act, 2012 which requires public officers to ensure transparency, accountability and prudent use of public funds.

## 4.7 Asset Management

The Public Finance Management Act, 2012 and the Public Finance Management (County Governments) Regulations, 2015 provide that each County Government should maintain and verify the existence of assets controlled by the entity and ensure that there are proper safeguards for the protection of the assets. The **Figure 14** below summarizes the issues highlighted and the number of County Executives affected;

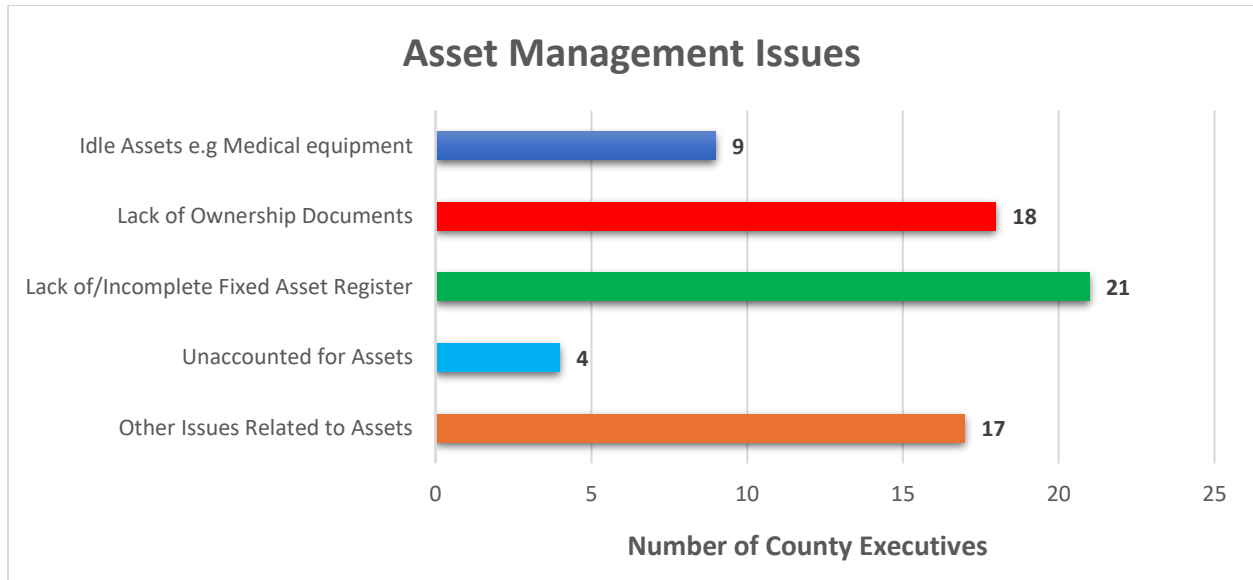


Figure 14: Issues Related to Asset Management in the County Executives

#### 4.7.1 Unutilized Assets

Physical verification conducted during the audit revealed that nine (9) County Executives had several assets that were not in use. The unutilized assets included medical facilities, medical equipment that were yet to be installed, completed ECDE classrooms, completed water projects, as well as market facilities. The details are in **Table 22** below:

S/No	County Executive Name	Unutilized Assets	Amount (Kshs.)
1	Siaya County	X-Ray machine at Got Agulu Hospital not in use due to lack of a radiographer	14,760,000
2	Murang'a County	Mabae dispensary was completed but not in use	1,839,222
3	Kisii County	Unutilized Market Facilities; pit latrine at Kionyo market, ventilated toilet at Nyamaiya Market, Ochodororo markets shed and Mama Mboga shed. Nyandiba dispensary and OPD to Kiabusura dispensary. Unutilised five (5) ECDE classes. Rehabilitation of Posta-County Offices Road.	12,353,076
4	Trans Nzoia County	Early Childhood Development Education (ECDE) Classrooms constructed in primary schools of each ward were not utilized	Not Disclosed

<b>S/No</b>	<b>County Executive Name</b>	<b>Unutilized Assets</b>	<b>Amount (Kshs.)</b>
5	Kilifi County	An x-ray machine was delivered on 22 February, 2024 still in store and an incinerator which has not been put in to use.  Fifty-five (55') inch TV and eight (8) office chairs and four (4) office desks were still packed in the boxes they were delivered in.	34,134,495
6	Nairobi County	Thirteen Medical machines have remained idle and unused in the stores for over 10 years.  Thirty-one (31) vehicles remain unutilized.	Not Disclosed
7	Nyeri County	Air conditioning and equipping of the two surgery theatres by the Department of health services were not in use.	9,794,676
8	Busia County	Unutilized refrigerated truck which had private registration number	9,753,305
9	Tana River County	Uninstalled specialized medical equipment at Hola Level 4 Hospital	84,913,536
	<b>Total</b>		<b>167,548,310</b>

Table 22: Unutilized Assets in the County Executives

#### 4.7.2 Lack of Ownership Documents

Review of County Executives' records revealed that nineteen (19) County Executives did not have ownership documents, especially for land inherited from the defunct Local Authorities. Additionally, the County Executives lacked logbooks for their motor vehicles including tractors, tippers, rollers, and motorcycles as shown in **Table 23** below:

<b>S/No</b>	<b>County Executive Name</b>	<b>Assets without Ownership Documents</b>
1	Elgeyo/Marakwet County	A motor grader for Cherangany/Cheborokwa Ward did not have a logbook and number plate
2	Nakuru County	1. A parcel of land measuring 4.17 acres at Mbombo in Elementainta ward did not have a search and consent from Lands Control Board. 2. A parcel of land measuring 0.43 Hectares in Githengera St.John Community Gilgil did not have a search, consent from Lands Control Board and Transfer of interest in land executed.

S/No	County Executive Name	Assets without Ownership Documents
		<p>3. Two parcels of land for St. John water did not have a search, consent from Lands Control Board and Transfer of interest in land executed.</p> <p>4. A parcel of land at Elburgon township did not have a search, consent from Lands Control Board and Transfer of interest in land executed.</p> <p>5. County Government did not have ownership documents inform of title deeds for nine hundred and ninety-six (996) parcels of land</p> <p>6. Asset register did not indicate the logbook details for four hundred and forty-five (445) motor vehicles.</p>
3	Kakamega County	Lack of ownership documents and lease Agreement for County Aggregation and Industrial Park in Likuyani Sub-County
5	Lamu County	Twenty (20) parcels of land for which Management had not obtained ownership documents
6	Kisii County	A number of water projects in collaboration with communities and institutions did not have transfer documents for the parcels of lands.
7	Taita/Taveta County	Six hundred and sixty-five (665) parcels of land distributed across the departments did not have ownership documents
8	Garissa County	Unconfirmed existence of motor vehicles. Motor vehicles inventory for the year under review was not provided for audit.
9	Isiolo County	One of the County vehicles was registered in the name of a private party while two (2) ambulances were not registered in the name of the County
10	Bomet County	Land, crawler excavators, motor graders and drum roller without ownership documents
11	Embu County	Land had no ownership documents
12	Kirinyaga County	Lack of ownership documents and valuation reports for Kamweti land
13	Nairobi County	1. Lack of ownership documents for buildings and structures



S/No	County Executive Name	Assets without Ownership Documents
		2. Lack of ownership documents for the Dandora dumpsite
14	Kwale County	Lack of ownership documents for land on which the Early Childhood Development Education (ECDE) Centers were constructed.
15	Nyeri County	Lack of ownership documents for most of the assets.
16	Busia County	Motor vehicles purchased in the year had no ownership documents and lacked number plates. The land where the County Aggregation and Industrial Park is built lacked ownership documents
17	Nyandarua County	Logbooks for forty-two (42) motor vehicles and fifteen (15) motorcycles were not provided for audit.
18	Migori County	Land acquired without title deed
19	Kiambu County	<ul style="list-style-type: none"> <li>i) 2,762 parcels of land without ownership documents</li> <li>ii) Twenty-nine (29) title deeds provided were not in the name of the County</li> <li>iii) Four (4) title deeds were in the name of individuals</li> <li>iv) Twenty-five (25) title deeds were under defunct Local Authorities</li> </ul>

Table 23: County Executives that Lack Ownership Documents

#### 4.7.3 Failure to Maintain Fixed Assets Registers

Review of records revealed that twenty-one (21) County Executives as shown in **Appendix 28**, did not maintain or update their fixed assets registers. Some assets registers had not been updated to include assets inherited from the defunct local authorities while others had not updated the additional assets acquired during the year.

#### 4.7.4 Undisclosed Assets

The Management of four (4) County Executives; Turkana, Homa Bay, Kitui, and Kiambu did not disclose certain assets and inventory balances in their financial statements despite owning them. The undisclosed assets include land and buildings, furniture and fittings, motor vehicles and ICT equipment. This omission is contrary to the provisions of IPSAS 17, which require the recognition of property, plant, and equipment to ensure that users of financial statements can accurately assess an entity's investment in such assets and track changes over time. However, this is an improvement from the previous financial year,

where eight (8) County Executives had similar non-disclosure issues, indicating some progress in compliance with financial reporting standards.

#### **4.7.5 Other Issues Related to Assets Management**

Other issues that were highlighted across the County Executives include:

- i. **Poor Oversight in ICT Equipment Management** – The data hubs or cybercafes at Sub-County offices lacked assigned personnel from the ICT Department or Sub-County office to oversee the equipment.
- ii. **Lack of Asset Tagging** – Computer Monitors, desktops, and server equipment were not tagged or labelled, making it difficult to determine their location, attributes and ownership
- iii. **Non-Operational Equipment**—ICT equipment had remained unused for over two years since the acquisition, indicating resource wastage, poor asset utilization and lack of value for money.
- iv. **Grounded and Unserviceable Vehicles** – A significant portion of County Government's vehicles remained non-operational, with no disposal plan, leading to deterioration and possible loss of value.
- v. **Risk of Theft and Vandalism** – Fourteen (14) county vehicles were stored in private garages for extended periods, exposing them to security risks.
- vi. **Failure to Dispose of Obsolete Assets** – Various obsolete items, including vehicles and ICT equipment, were retained without a structured disposal plan, violating asset management principles.

### **4.8 Human Resource Management**

#### **4.8.1 Staff Salary Payments Outside Integrated Payroll and Personnel Database**

Review of County Executive records revealed that salaries amounting to Kshs.3,448,023,156 across twenty (20) County Executives were processed manually, circumventing the Integrated Payroll and Personnel Data (IPPD) system, as outlined in **Appendix 29**. Machakos County Executive and Nairobi County Executive recorded the highest manual payments of Kshs.487,009,214 and Kshs.463,434,545, respectively. This violates the provisions of The National Treasury Circular No.13/2019, dated 28 August, 2019 which requires that all personnel emoluments be processed through the IPPD system and which further mandates public sector entities to substantiate personnel expenditures with appropriate documentation.

#### **4.8.2 Engagement of Casuals**

Review of casual payrolls across the County Executives revealed that eleven (11) County Executives, as detailed in **Table 24**, paid casual employees a total of Kshs.339,112,716

despite these employees having worked continuously for over three (3) months without a break. This contravenes Section 37(1)(b) of the Employment Act, 2007, which stipulates that if a casual employee works uninterrupted for more than three months, their contract shall be recognized as one with monthly wages, subject to Section 35(1)(c) of the Act. Consequently, the County Executives are exposed to potential litigation for non-compliance with lawful employment terms and unfair labour practices.

S/No	County Executive Name	No. of Casuals	Amount (Kshs.)
1	Kilifi County	Not indicated	243,948,050
2	Samburu County	Not indicated	36,441,690
3	Garissa County	Not indicated	36,288,000
4	Nandi County	Not indicated	15,783,157
5	Nairobi County	Not indicated	4,500,000
6	Nakuru County	20	2,151,819
7	Trans Nzoia County	575	-
8	Wajir County	482	-
9	Kirinyaga County	Not indicated	-
10	Bungoma County	670	-
11	Kiambu County	243	-
	<b>Total</b>		<b>339,112,716</b>

Table 24: County Executives that have engaged Casuals beyond Three (3) Months

#### 4.8.3 Non-Compliance with the Law on Mandatory Retirement Age

An analysis of the IPPD records across County Executives revealed that six (6) County Executives, as outlined in **Table 25**, had retained a total of three hundred and two (302) employees above the mandatory retirement age of 60 (or 65 for people living with Disabilities (PWDs) in violation of Regulation 70(1)(a) of the Public Service Commission Regulations, 2020 and Section D.21 of the Human Resource Policies and Procedures Manual for the Public Service, 2016. This failure to enforce retirement policies inflates the wage bill and limits employment opportunities. It may also point to a lack of succession planning within the counties.

S/No	County Executive Name	No. of Staff
1	Mombasa County	96
2	Nakuru County	77
3	Nandi County	27

<b>S/No</b>	<b>County Executive Name</b>	<b>No. of Staff</b>
4	Lamu County	4
5	Migori County	17
6	Bungoma County	79
	<b>Total</b>	<b>302</b>

*Table 25: Non-Compliance with Law on Mandatory Retirement Age in County Executives*

#### **4.8.4 Other Issues Related to Human Resource Management**

- i. Irregular recruitment and promotion practices were prevalent across several counties. For instance, in Kisii County, the best-performing candidates in interviews were overlooked, raising concerns about fairness and transparency in the hiring process. Similarly, in Mombasa County, sixteen (16) employees were promoted without undergoing performance appraisal, while in Kisumu County, some staff members advanced by more than two job groups within a single year without sufficient justification. Nandi County also exhibited irregularities, where employees were promoted despite unresolved disciplinary or integrity issues, thereby undermining the credibility of the human resource management with regard to rewards and sanctions.
- ii. Delayed staff confirmations and excessively long probation periods were another major concern. In Nyamira County, one thousand, seven hundred and seventy-nine (1,779) employees remained on probation beyond six (6) months. In Bungoma County, six hundred and seventy-two (672) employees had exceeded their probation periods, depriving them of full employment benefits. Similarly, in Migori County, one thousand, one hundred and twenty-six (1,126) officers exceeded their probation periods, highlighting inefficiencies in the confirmation process and the potential exploitation of employees.
- iii. Payroll integrity concerns were also widespread, particularly regarding the use of shared bank accounts for salary payments. For instance, in Bomet County, some salaries were deposited into shared accounts, increasing the risk of fraud and misappropriation. Further, Narok County faced similar irregularities, where one hundred and ten (110) employees were hired without clear human resource planning or proper justification for their positions. In addition, in Siaya County, twenty (20) staff members were found to be sharing the same bank account, a practice that compromises transparency and accountability in payroll management.

## 4.9 Internal Controls and Governance

As required by Section 7(1)(a) of the Public Audit Act, 2015, the Office conducted and performed audit procedures to confirm whether the internal controls, risk management and overall governance structures were effective.

The **Figure 15** below indicates the major issues identified and the number of counties affected.

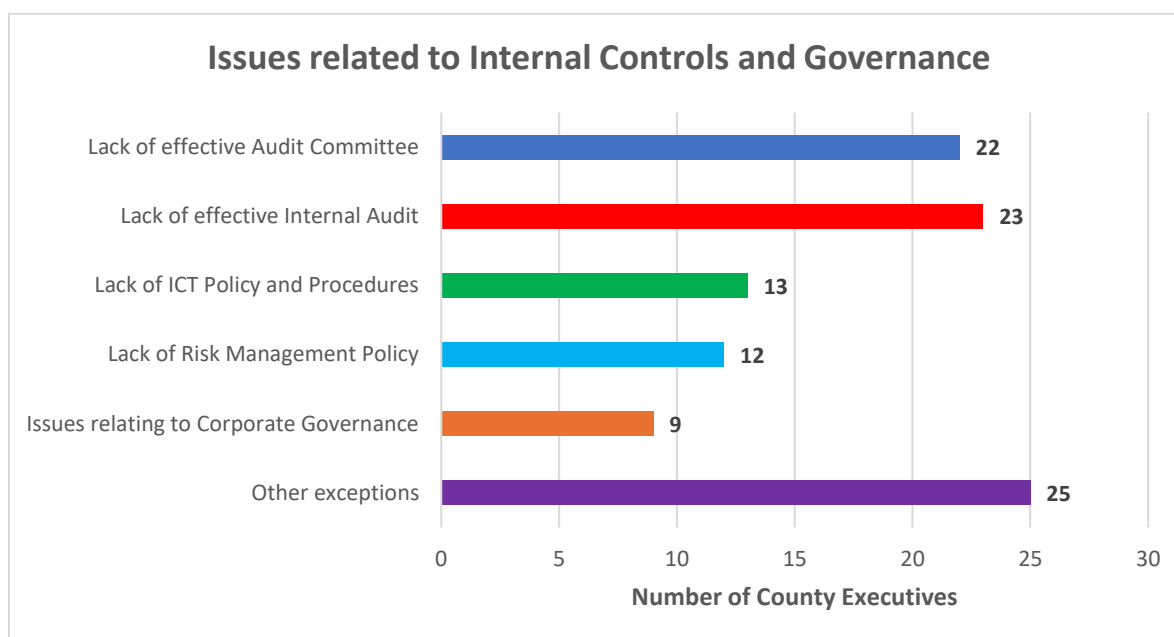


Figure 15: Issues Related to Internal Controls and Governance in County Executives

### 4.9.1 Audit Committee Compliance Gaps

During the year under review, twenty-two (22) County Executives failed to comply with the legal requirements outlined in the Public Finance Management (PFM) Act, 2012 and the Public Finance Management (County Governments) Regulations, 2015, particularly concerning the establishment and functionality of Audit Committees as shown in **Appendix 30**. The issues were as follows;

- i. **Lack of Established Audit Committees** – Seven (7) County Executives namely: Nakuru, Kisii, Garissa, Homa Bay, Narok, Machakos and Kajiado failed to establish Audit Committees, violating Regulation 167(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires every County to form an Audit Committee to oversee financial accountability and risk management. The absence of an Audit Committee means that the counties lack structured oversight mechanisms, increasing exposure to risks in revenue collection and expenditure management, fraud and weak internal controls.

- ii. **Non-Functional or Ineffective Audit Committees** – The audit revealed that five (5) County Executives, namely, Marsabit, Nyandarua, Kilifi, Kitui and Bomet had Audit Committees that were inactive due to expired terms, lack of quorum, or missing operational frameworks, rendering them ineffective. Regulation 170 of the Public Finance Management (County Governments) Regulations, 2015 states that Audit Committee members should serve for a term not exceeding three years, renewable once. Failure to appoint new members within the stipulated time resulted in gaps in financial oversight and risk assessment, limiting the counties' ability to detect and prevent financial irregularities.
- iii. **Failure to Meet Statutory Meeting Requirements** – The audit revealed that seven (7) County Executives, namely, Kiambu, Nandi, Nyamira, Vihiga, Kilifi, Wajir and Kajiado failed to hold the required four meetings per year, violating Regulation 172(1) of the Public Finance Management (County Governments) Regulations, 2015, which mandates that Audit Committees must meet at least four times annually to review financial operations and ensure accountability. This failure weakened financial reporting mechanisms, making it difficult to track the implementation of audit recommendations and exposing them to irregular transactions and mismanagement.
- iv. **Weak Follow-Up on Audit Reports** – The audit revealed that six (6) County Executives, namely, West Pokot, Kisumu, Laikipia, Elgeyo Marakwet, Uasin Gishu and Bomet failed to review internal audit functions, assess independence, or implement the Auditor-General's recommendations, contrary to Regulation 172(2) of the Public Finance Management (County Governments) Regulations, 2015, which requires counties to assess the independence, performance and competency of their internal audit function. The lack of follow-up means financial irregularities identified in previous audits remain unresolved, creating loopholes for fraud, wastage and continued mismanagement of public funds.

#### **4.9.2 Ineffective Internal Audit Functions**

Review of Internal Audit functions across the County Executives revealed that twenty-two (22) County Executives had serious deficiencies in staffing, independence, operational effectiveness and follow-up on audit recommendations. Issues noted were as follows;

- i. **Understaffing of Internal Audit Departments** – Nine (9) County Executive namely, Lamu, Samburu, Isiolo, Bomet, Baringo, Kisumu, Makueni, Nyandarua and Garissa reported severe understaffing, preventing effective and regular scrutiny of other departments and financial operations. For instance, Lamu had only two (2) officers instead of eight (8), while Samburu operated with two (2) staff against an establishment of sixteen (16) staff. Regulation 155(1) of the Public Finance

Management (County Governments) Regulations, 2015 requires counties to maintain adequate audit capacity.

- ii. **Lack of Independence in Internal Audit Functions** – Six (6) County Executives namely, Marsabit, Kitui, Nandi, Kiambu, Kirinyaga and Narok failed to uphold the independence of their internal audit functions, violating Regulation 160(1) of the PFM (County Governments) Regulations, 2015. Some counties had internal auditors reporting directly to the accounting officer, while others, like Kiambu, placed the audit unit under the Finance Department, undermining its autonomy.
- iii. **Lack of Approved Audit Plans and Internal Audit Charters** – Five (5) County Executives namely, Narok, Kirinyaga, Nyandarua, Kitui and Bomet failed to prepare or approve internal audit work plans, charters, or independent budgets, violating Regulation 164 of the PFM (County Governments) Regulations, 2015, which mandates structured audit planning.
- iv. **Failure to Implement Internal Audit Recommendations** – Seven (7) County Executives namely, Baringo, Kisumu, Bungoma, Kilifi, Laikipia, West Pokot and Garissa failed to act on internal audit reports, leading to repeated financial irregularities. Section 155(5) of the PFM Act, 2012 requires Management to implement audit recommendations to enhance financial governance.
- v. **Limited Scope of Internal Audit and Ineffective Reporting** – Six (6) County Executives, namely, Wajir, Laikipia, Kisii, Uasin Gishu, West Pokot and Elgeyo/Marakwet either failed to produce adequate reports or conducted only partial audits, focusing on limited areas such as cash management, rather than full financial operations.

These weaknesses significantly undermine financial oversight, risk management and compliance with public finance regulations. Failure to establish independent and effective Internal Audit functions and Audit Committees leads to perennial audit queries by the Auditor-General due to a lack of effective internal oversight and action.

#### **4.9.3 Lack of Risk Management Policies**

Review of records and processes revealed that twelve (12) County Executives as shown in **Appendix 31** lacked a Risk Management Policy. This is contrary to the requirements of the Public Finance Management Act, 2012 and the Public Finance Management (County Governments) Regulations, 2015. Further, Section 155(1)(a) of the Public Finance Management Act, 2012 mandates public entities to establish a risk management and internal control systems.

In addition, Regulation 158(1)(a) of the Public Finance Management (County Governments) Regulations, 2015 obligates Counties to develop and maintain a Risk

Management Framework to assess and mitigate financial and operational risks. The absence of the policies exposes Counties to financial mismanagement, fraud, inefficiencies, and operational vulnerabilities, ultimately undermining effective service delivery and public resource protection.

#### **4.9.4 Lack of Effective Internal Oversight Mechanisms**

Review of the County Executives' ICT environments and controls revealed that thirteen (13) County Executives as shown in **Appendix 32** did not have ICT Policies to provide a framework for managing, securing, and optimizing the use of technology resources, ensuring alignment with business goals, mitigating cyber risks, safeguarding information assets and promoting responsible and efficient use of ICT for sustained service delivery to the citizens.



## 5.0 SUMMARY OF MATERIAL OBSERVATIONS - COUNTY ASSEMBLIES

### 5.1 Summary of Systemic Issues

The audit of the County Assembly financial statements for the 2023/2024 period revealed systemic issues mirroring those observed in County Executives. Key concerns include inaccuracies in financial reporting, insufficient supporting documentation, value-for-money deficiencies in the use of public resources, unresolved bills and broader governance and compliance challenges. Consequently, the effectiveness of public resource management remains compromised.

While there has been an improvement from the previous year where only three (3) out of the forty-seven (47) or 6.3% of County Assemblies achieved unmodified/unqualified opinions compared to eight (8) out of forty-seven (47) County Assemblies which recorded an unmodified opinion in the current financial year, the performance is still below expectations.

A summary of the issues observed across the County Assemblies under each thematic area is illustrated below:

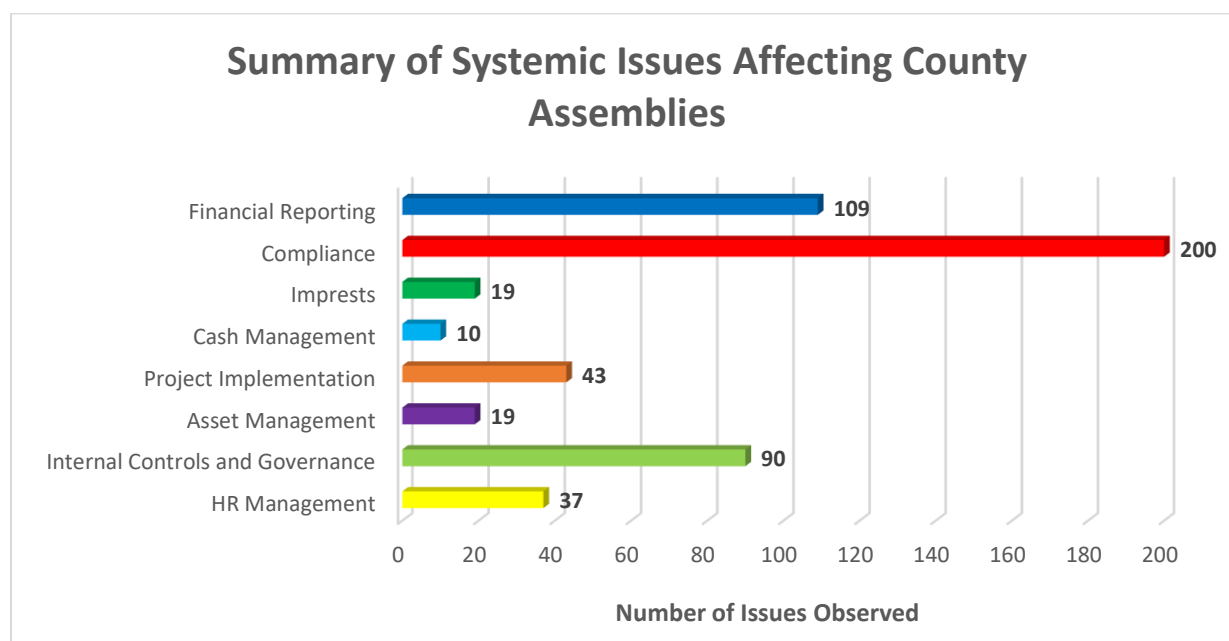


Figure 16: Systemic Issues Affecting County Assemblies

As recommended earlier in the section on systemic issues affecting the County Executives, the Accounting Officers of County Assemblies need to identify the root causes of the systemic issues and implement focused and relevant interventions to enhance transparency, accountability and good governance in the management of public resources.

The sections that follow provide further analysis of critical issues observed in the County Assemblies.

## 5.2 Presentation of Financial Statements

Based on the trends noted in the County Executive reports, the audit of the County Assemblies financial statements indicates both progress and emerging challenges in the presentation of financial statements and the maintenance of accounting records. The adoption of the IPSAS Cash-Basis Accounting Framework has contributed to notable improvements, evidenced by general reductions in inaccuracies in financial statements from thirteen (13) County Assemblies reported during the 2022/2023 financial year compared to nine (9) County Assemblies reported during the year under review, unsupported balances from eleven (11) to six (6) County Assemblies, unsupported expenditure from thirty-one (31) to twenty (20) County Assemblies, and voided transactions from twenty-one (21) to seven (7) County Assemblies. However, the audit also highlights new issues such as misclassification of expenditure, and deficiencies in presentation and disclosure of financial statements that warrant further attention to enhance the quality of overall financial reporting.

During the year under review the following issues were noted and the number of counties affected as illustrated in **Figure 17** below:

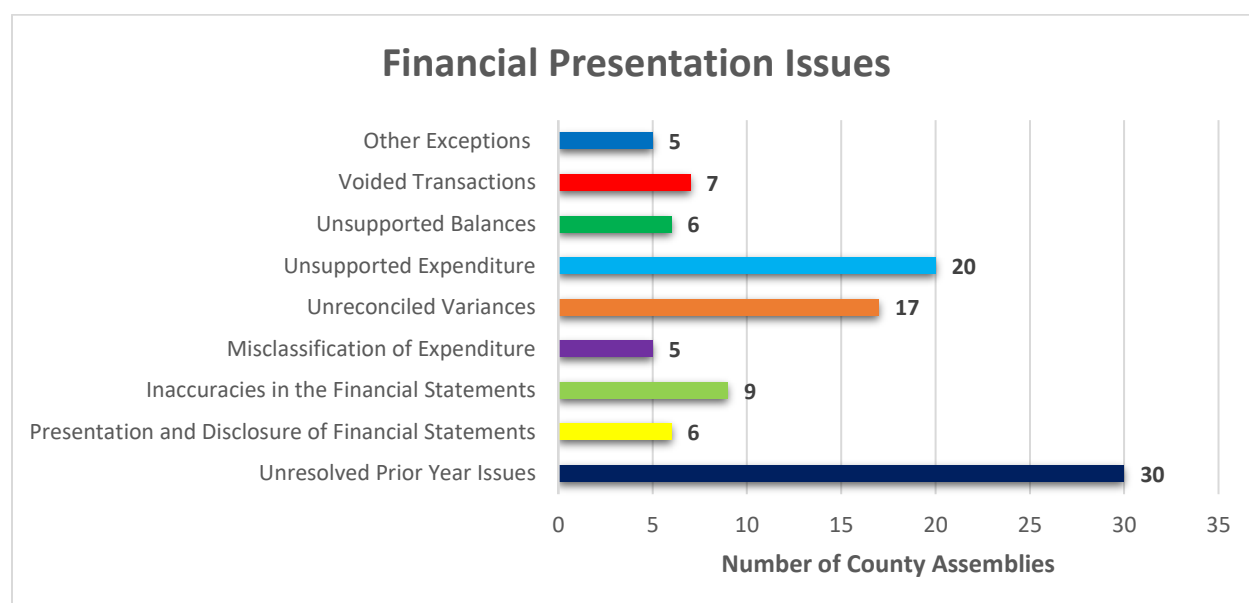


Figure 17: Issues Related to the Presentation of Financial Statements in County Assemblies

### 5.2.1 Presentation and Disclosure in the Financial Statements

Review of the financial statements identified significant deficiencies in presentation and disclosure in five (5) County Assemblies all totalling Kshs.93,563,716 as shown in **Table**

26. Key issues include failure to disclose retention amounts in Marsabit County Assembly, improper direct offsetting of assets and liabilities related to cash and cash equivalents in Kakamega County Assembly and inadequate adherence to cut-off procedures in Nyamira County Assembly reporting.

S/No	County Assembly Name	Amounts (Kshs.)
1	Marsabit County	13,346,380
2	Isiolo County	2,500,000
3	Kakamega County	2,972,783
4	Migori County	2,636,694
5	Nyamira County	72,107,859
	<b>Total</b>	<b>93,563,716</b>

Table 26: County Assemblies with Presentation and disclosure matters in the Financial Statements

### 5.2.2 Misclassification of Expenditure Accounts

Review of the financial statements revealed misclassified expenditures totalling Kshs.525,863,710 in five (5) County Assemblies. In Nyeri County Assembly, a salary expenditure of Kshs.12,040,600 was charged to the hospitality account while in Siaya County Assembly, an amount of Kshs.6,528,600 for Ward and general office operations was erroneously recorded as compensation of employees. Additionally, in Kisumu County Assembly, reimbursements to Members of County Assembly totalling Kshs.106,431,771 was misclassified under asset acquisition. The discrepancies highlight significant weaknesses in financial reporting and internal controls. Details are as shown in **Table 27** below;

S/No	County Assembly Name	Amount (Kshs.)
1	Nyeri County	12,040,600
2	Narok County	68,223,126
3	Siaya County	6,528,600
4	Kisumu County	106,431,771
5	Migori County	332,639,613
	<b>Total</b>	<b>525,863,710</b>

Table 27: Misclassification of Expenditure in County Assemblies

### 5.2.3 Inaccuracies in the Financial Statements

Review of the financial statements revealed instances of inaccuracies amounting to Kshs.14,976,554,691 in eight (8) County Assemblies as detailed in **Table 28** below:

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amount (Kshs.)</b>
1	Taita/Taveta County	7,866,258
2	Garissa County	45,567,290
3	Tana River County	5,452,322
4	Makueni County	56,011,901
5	Nyandarua County	22,642,257
6	Mombasa County	107,438,011
7	Kakamega County	52,675,455
8	Kisii County	14,678,901,197
	<b>Total</b>	<b>14,976,554,691</b>

*Table 28: County Assemblies with Inaccuracies in the Financial Statements*

## 5.2.4 Unsupported Expenditure

Review of the financial statements identified unsupported expenditures amounting to Kshs.488,770,239 across twenty (20) County Assemblies as shown in **Appendix 32**. Key issues include unsupported compensation and cash transfers in Migori County Assembly amounting to Kshs.118,270,257, as well as unsupported legal fees totalling Kshs.62,547,421 in Nairobi County which underscore significant deficiencies in financial documentation and controls.

## 5.2.5 Unreconciled Variances

Review of the financial statements revealed unreconciled variances in seventeen (17) County Assemblies totalling Kshs.1,772,421,392 as shown in **Appendix 34**. Key issues include unexplained variances in accounts between financial statements and Integrated Financial Management Information System (IFMIS) records in eight (8) of the seventeen (17) County Assemblies. The discrepancies significantly undermine the accuracy of financial reporting and reveal major weaknesses in financial management.

## 5.2.6 Unsupported Balances

Review of the financial statements identified unsupported balances totalling Kshs.760,335,206 across six (6) County Assemblies, as outlined in **Table 29** below. The key issues observed include unsupported insurance payments of Kshs.10,000,000 in Tana River County, unverified borrowings totalling Kshs.20,343,021 in Baringo County Assembly, comprising Kshs.4,935,421 from a local bank and Kshs.15,407,600 from the Assembly's Car and Loan Mortgage Fund. Additionally, Garissa County reported an unsupported retention deposit balance of Kshs.11,100,447, while Vihiga County Assembly recorded unsubstantiated cash transactions in IFMIS amounting to Kshs.289,842,772.

Furthermore, Homa Bay County reported unsupported contingent liabilities of Kshs.97,036,519, and Nairobi County had unsupported prior year adjustments totalling Kshs.329,215,197. The lack of supporting documentation for these transactions raises concerns about the reliability and accuracy of the financial records.

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amounts (Kshs.)</b>
1	Tana River County	10,000,000
2	Garissa County	11,100,447
3	Baringo County	20,343,021
4	Vihiga County	292,640,022
5	Homa Bay County	97,036,519
6	Nairobi County	329,215,197
	<b>Total</b>	<b>760,335,206</b>

*Table 29: Unsupported Balances in County Assemblies*

### **5.2.7 Voided Transactions**

The audit revealed that forty-four (44) County Assemblies had voided a count of 12,915 transactions with a cumulative value of Kshs.6,686,189,221 without prior approval from The National Treasury and Exchequer requisitions from the Controller of Budget (COB) as detailed in **Appendix 35** below. The County Assembly of Turkana had the highest value of voided transactions with a count of seven hundred and nine transactions amounting to Kshs.896,486,828 followed closely by the County Assembly of Trans Nzoia with Kshs.451,408,503. However, in some cases, the supporting documents such as voided payment vouchers, requests to void payments, the National Treasury approval and Exchequer requisitions to the Controller of Budget were not provided for audit review. Further, the voided payments have not been disclosed as pending accounts payable and the utilization of funds meant for voided transactions was also not confirmed.

### **5.2.8 Unresolved Prior Year Issues**

The audit revealed that out of the forty-seven (47) County Assemblies, thirty (30) County Assemblies had unresolved prior year issues that were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance as detailed in **Appendix 36**. However, Management had not resolved the issues or given explanations for failure to adhere to the reporting format as prescribed by the Public Sector Accounting Standards Board.

### 5.2.9 Other Exceptions

Review of the County Assembly financial statements revealed additional exceptions in five (5) counties, totalling Kshs.181,536,210 as shown in **Table 30**. Some of the issues highlighted include:

- i. Overpayment of mileage allowances amounting to Kshs.11,194,828 to Members of the Wajir County Assembly.
- ii. In Nandi County Assembly, an expenditure of Kshs.77,115,027 was paid after 30 June, 2024 but was backdated in the County Assembly records as incurred on 30 June, 2024.
- iii. In Baringo County Assembly one hundred and twelve (112) transactions totalling Kshs.33,887,355 comprising of recurrent expenditure and development expenditure were made after the financial year cut-off date of 30 June, 2024.

S/No	County Assembly Name	Amounts (Kshs.)
1	Wajir County Assembly	11,194,828
2	Marsabit County Assembly	4,039,000
3	Samburu County Assembly	55,300,000
4	Nandi County Assembly	77,115,027
5	Baringo County Assembly	33,887,355
	<b>Total</b>	<b>181,536,210</b>

Table 30: Other Exceptions in Presentation of Financial Statements

### 5.3 Compliance Issues

As required by Article 229(6) of the Constitution, audit procedures were applied to determine whether each County Assembly operated within the law and whether public resources were applied lawfully and effectively.

The graph below summarizes the issues relating to compliance in the County Assemblies that were observed:

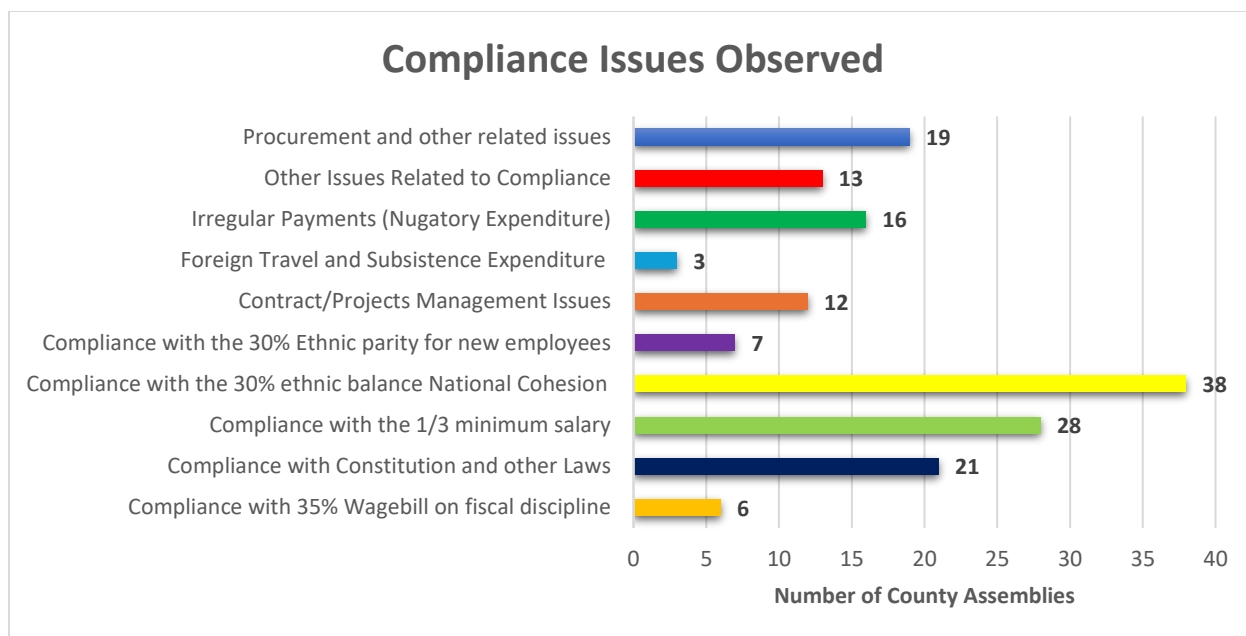


Figure 18: Issues Related to Compliance in County Assemblies

### 5.3.1 Non-Compliance with Fiscal Responsibility Principles on Wage Bill

The audit revealed that thirty-eight (38) County Assemblies exceeded the statutory limit of 35% for personnel emoluments as shown in **Appendix 37**. Top on the list was Garissa County Assembly whose wage bill was 61% of the total revenue followed by the Narok County Assembly whose bill was 58% of the total revenue. Executive whose wage bill was 66% of the total revenue as detailed in Appendix 21. This was contrary to Regulation 25 (1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Government's expenditure on wages and benefits for its public officers shall not exceed 35% of the County Government's total revenue.

### 5.3.2 Non-Adherence to One-Third Basic Salary Requirement

Review of County Assemblies payrolls revealed that twenty-eight (28) County Assemblies violated Section 19(3) of the Employment Act, 2007 as listed in **Appendix 38**. Numerous instances were found where employees received net salaries below one-third of their basic pay indicating excessive deductions. The extent of non-compliance varied widely across counties, with some reporting only a few cases while others affected between one hundred and ten (110) to three hundred and sixty-seven (367) employees with instances of negative salaries. Management has attributed this situation to the introduction of new deductions under the Social Health Insurance Fund (SHIF), National Social Security Fund (NSSF), and Housing Levy among other taxes.

### 5.3.3 Non-Compliance with the 30% Ethnic Balance

The audit of County Assemblies' human resource records reveals significant non-compliance with the statutory requirement for ethnic diversity. In thirty-eight (38) County Assemblies shown in **Appendix 39**, more than one-third of the staff belonged to the same ethnic community, with some counties exhibiting extremely high levels of concentration such as Nandi and Nyamira County Assemblies at 99% and Elgeyo/Marakwet County Assembly at 98%. The findings contravene Section 7(2) of the National Cohesion and Integration Act, 2008 which mandates that no public establishment may have more than one-third of its staff from a single ethnic community.

### 5.3.4 Procurement and Other Related Issues

The audit of procurement records revealed that nineteen (19) County Assemblies had procurement irregularities as shown in **Appendix 40**. Some of the issues highlighted include non-adherence to the mandated e-procurement system and improper use of direct procurement methods, along with failures to publicize awarded contracts on official portals. Further, there were irregular payments for goods and services outside the approved plan, improper processing of legal fees, rent, and travel services, expired tender validity, non-compliance with framework contract requirements and inadequate documentation. These deficiencies compromise transparency, value for money and adherence to regulatory guidelines.

### 5.3.5 Avoidable/Wasteful Payments

The audit revealed that sixteen (16) County Assemblies had incurred irregular expenditure amounting to Kshs.191,205,612 on various matters which could have been avoided as detailed in **Table 31** below;

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amounts (Kshs.)</b>
1	Tana River County	2,808,000
2	Mandera County	750,000
3	Isiolo County	4,425,800
4	Embu County	750,000
5	Machakos County	2,000,000
6	Makueni County	32,774,350
7	Nyandarua County	18,984,898
8	Nyeri County	410,000
9	Trans Nzoia County	2,803,646
10	Uasin Gishu County	500,000



<b>S/No</b>	<b>County Assembly Name</b>	<b>Amounts (Kshs.)</b>
11	Elgeyo/Marakwet County	5,313,180
12	Laikipia County	59,969,509
13	Narok County	9,845,000
14	Kajiado County	2,274,667
15	Vihiga County	36,783,666
16	Migori County	10,812,896
	<b>Total</b>	<b>191,205,612</b>

Table 31: Irregular Payments in County Assemblies

### 5.3.6 Irregular Contributions and Subscriptions

During the year under review, the County Assemblies made contributions to external entities not established by law, thereby lacking a mandate from the Constitution of Kenya or an Act of Parliament. Specifically, the Society of Clerks At The Table (SOCCAT) received contributions totalling Kshs.16,244,000 from thirteen (13) Counties, while the County Assemblies Forum (CAF) received an amount of Kshs.57,300,000 from seventeen (17) Counties, as detailed in **Appendix 41** and **Appendix 42** respectively. This is contrary to Section 37 of the Intergovernmental Relations Act, 2012 which states that the operational expenses in respect of the structures and institutions established in the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

Further, noted were irregular payments on rental allowance totalling Kshs.1,800,000 comprising of Kshs.900,000 in Marsabit County Assembly and Kshs.900,000 in Busia County Assembly.

### 5.3.7 Contract and Project Management Issues

The audit revealed significant deficiencies in contracts and project management across twelve (12) County Assemblies shown in **Table 32**. Some of the issues highlighted include project delays with unjustified extensions in five (5) County Assemblies, and several projects in Laikipia and Narok County Assemblies were processed outside the mandated e-procurement system. The shortcomings raise concerns about project oversight and adherence to procurement guidelines.

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amounts (Kshs.)</b>
1	Tana River County	14,298,554
2	Mandera County	9,475,450
3	Isiolo County	70,438,026

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amounts (Kshs.)</b>
4	Machakos County	20,869,415
5	Makueni County	71,730,040
6	West Pokot County	11,666,160
7	Trans Nzoia County	333,444,292
8	Uasin Gishu County	187,443,759
9	Laikipia County	1,810,566
10	Narok County	25,846,362
11	Homa Bay County	18,586,064
12	Kisii County	10,883,849
	<b>Total</b>	<b>776,492,537</b>

Table 32: Contracts and Project Management Issues in County Assemblies

### 5.3.8 Non-Compliance with the Constitution and Other Laws

The audit revealed non-compliance with the constitution and other laws in-one (21) County Assemblies as detailed in **Appendix 43**. Some of the issues included failure to follow the supplementary budgeting process and approved expenditure limits, leading to excessive spending, irregular payment practices, and discrepancies in subsistence allowance rates. Further findings include non-adherence to fiscal responsibilities, delays in remitting statutory deductions, irregular procurement practices, and shortcomings in submitting financial statements.

### 5.3.9 Irregular Foreign Travel and Subsistence Expenditure

The audit identified instances of irregular foreign travel expenditure in three (3) County Assemblies as shown in **Table 33** below;

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amounts (Kshs.)</b>
1	Elgeyo/Marakwet County	2,406,415
2	Kisumu County	9,942,611
3	Homa Bay County	31,258,900
	<b>Total</b>	<b>43,607,926</b>

Table 33: Irregular Foreign Travel and Subsistence Expenditure in County Assemblies

### 5.3.10 Other Issues Related to Compliance

The audit revealed other issues related to compliance in thirteen (13) County Assemblies. Some of the issues highlighted include delays in remitting statutory dues for National

Social Security Fund (NSSF) and National Hospital Insurance Fund (NHIF) in Tharaka-Nithi County Assembly and the non-operational status of the e-Assembly Management System in Busia County Assembly. The findings indicate significant challenges in adhering to established compliance and governance laws. The affected County Assemblies are as detailed in **Table 34** below;

<b>S/No</b>	<b>County Assembly Name</b>
1	Tharaka-Nithi County
2	Makueni County
3	Nyeri County
4	West Pokot County
5	Samburu County
6	Laikipia County
7	Narok County
8	Kakamega County
9	Vihiga County
10	Busia County
11	Siaya County
12	Migori County
13	Nyamira County

*Table 34: Other Issues in County Assemblies*

## 5.4 Management of Imprest

Analysis of the financial statements for the County Assemblies reveals outstanding imprests in seven (7) County Assemblies totalling Kshs.420,901,382 which though due, had not been surrendered. This is contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which requires that a temporary imprest holder must account for or surrender the imprest within seven (7) working days upon returning to duty, while Regulation 93(8) mandates that Accounting Officers ensure no additional imprest is issued until the previous amount is fully surrendered or recovered from the holder's salary. Details are as shown in **Table 35** below;

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amounts (Kshs.)</b>
1	Nairobi County	402,727,953
2	Tharaka-Nithi County	6,611,700
3	Tana River County	903,750
4	Nyandarua County	600,000

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amounts (Kshs.)</b>
5	Migori County	3,307,380
6	Homa Bay County	1,129,000
7	Vihiga County	5,621,599
	<b>Total</b>	<b>420,901,382</b>

Table 35: Outstanding Imprests in the County Assemblies

Further, the audit revealed that three (3) County Assemblies, as detailed in **Table 36**, incurred irregular imprest transactions that contravened Regulation 93(8) of the Public Finance Management (County Governments) Regulations, 2015. Specifically, the findings include unsupported imprests issued for ward expenses, imprests provided to five (5) staff members for printing services, and payments made for the supply of tea and snacks.

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amounts (Kshs.)</b>
1	Narok County	17,818,681
2	Trans Nzoia County	1,913,646
3	Vihiga County	3,700,000
	<b>Total</b>	<b>23,432,327</b>

Table 36: County Assemblies that Had Irregular Use of Imprest

## 5.5 Cash Management

### 5.5.1 Unreconciled Balances (Cash book with Bank Statements)

Review of records maintained by the County Assemblies indicated an aggregate unreconciled variance of Kshs.128,349,043 between the cash book and the bank statements balances as summarized in **Table 37** below;

<b>S/No</b>	<b>County Assembly Name</b>	<b>Unreconciled Balances (Kshs.)</b>
1	Murang'a County	19,535,996
2	Isiolo County	18,815
3	Mandera County	2,559,419
4	Laikipia County	5,969,569
	<b>Total</b>	<b>128,349,043</b>

Table 37: County Assemblies with Unreconciled Balances

### 5.5.2 Other Issues Related to Cash Management

The audit revealed significant deficiencies in financial disclosure and internal controls. Specifically, Embu County Assembly failed to disclose three bank accounts that held a total balance of Kshs.24,864,881. Further, unsupported balances amounting to Kshs.2,818,865 were identified in Mombasa County Assembly, comprising an amount of Kshs.2,206,749 in the deposits and retentions account, Kshs.14,131 in the salary account at Kenya Commercial Bank, and Kshs.597,985 in the imprest account at Co-operative Bank. Details are as shown in **Table 38** below;

S/No	County Assembly Name	Amounts (Kshs.)
1	Mombasa County	2,818,865
2	Embu County	24,864,881
	<b>Total</b>	<b>27,683,746</b>

Table 38: County Assemblies with Unsupported Bank Balances

## 5.6 Project Implementation Status

As noted during the audit of County Executives, County Assemblies continued to incur substantial expenditure on projects that had stalled or remained incomplete long after the scheduled completion dates. Several projects are now attracting penalties due to delayed issuance of completion certificates for milestones achieved, while others have experienced cost escalations following contract sum revisions. Payments for projects that appear to have stalled raise concerns regarding value for money.

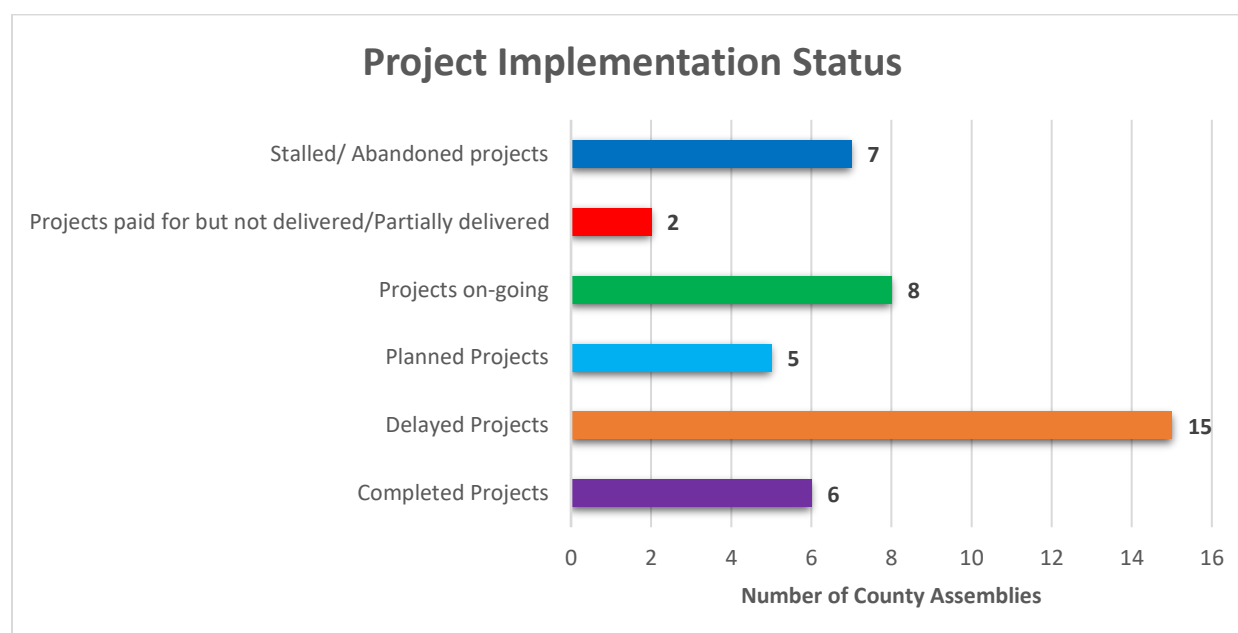


Figure 19: Issues Related to Project Implementation in County Assemblies

### 5.6.1 Delayed Projects

During the year under review, fifteen (15) County Assemblies had delays in projects whose cumulative contract sum amounted to Kshs.3,493,457,533 as shown in **Table 39** below;

<b>S/No</b>	<b>County Assembly Name</b>	<b>Contract Sum (Kshs.)</b>
1	Kilifi County	96,842,929
2	Nandi County	399,293,995
3	Tana River County	28,844,540
4	Machakos County	1,195,217
5	Trans Nzoia County	372,675,639
6	Uasin Gishu County	187,443,759
7	Isiolo County	314,000,768
8	Bomet County	635,654,121
9	Homa Bay County	446,585,248
10	Marsabit County	344,205,660
11	Vihiga County	19,786,352
12	Nyamira County	401,377,805
13	Samburu County	1,767,500
14	Kisii County	24,490,878
15	Kisumu County	219,293,122
	<b>Total</b>	<b>3,493,457,533</b>

*Table 39: County Assemblies with Delayed Projects*

### 5.6.2 Stalled/Abandoned Projects

The audit revealed that seven (7) County Assemblies had stalled projects as listed in **Table 40**. The stalled projects deny public benefits and compromise the value for money of public investments.

<b>S/No</b>	<b>County Assembly Name</b>	<b>No. Stalled Projects</b>	<b>Contract Sum (Kshs.)</b>
1	Siaya County	Various	Not Indicated
2	Kericho County	1	34,595,580
3	Tharaka-Nithi County	1	33,709,617
4	Homa Bay County	4	32,000,000
5	Kiambu County	3	2,840,106

<b>S/No</b>	<b>County Assembly Name</b>	<b>No. Stalled Projects</b>	<b>Contract Sum (Kshs.)</b>
6	Kajiado County	3	13,310,680
7	Kisii County	1	41,379,018

*Table 40: County Assemblies with Stalled Projects*

### **5.6.3 On-going Projects**

The audit revealed that three (3) Counties reported ongoing projects whose contract sum amounted to Kshs.127,791,896 as shown in **Table 41** below. Some of the issues highlighted include incomplete documentation for the new County Assembly offices in Mandera town, with missing progress reports or interim certificates for the proposed Speaker's Residence. Further, project statuses remain unreported in Kisii County Assembly, raising concerns over project oversight and accountability.

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amounts (Kshs.)</b>
1	Nyandarua County	19,774,001
2	Mandera County	79,392,750
3	Kisii County	37,153,145
	<b>Total</b>	<b>127,791,896</b>

*Table 41: County Assemblies with Ongoing Projects*

### **5.6.4 Other Issues Related to Project Implementation**

The audit revealed concerns regarding projects that were fully paid for but not delivered, in Kisii County Assembly, Civil works and extensions to various facilities remained incomplete despite the full payment amounting to Kshs.195,000,000 having been paid. Further, in Makueni County Assembly, there were completed projects with long outstanding third-party deposits and retentions totalling Kshs.8,898,304 underscoring further financial and operational inefficiencies.

## **5.7 Asset Management**

The Public Finance Management Act, 2012 and the Public Finance Management (County Governments) Regulations, 2015 provides that each County should maintain and verify the existence of assets administered by the entity and ensure that there are proper safeguards for the protection of the assets.

The **Figure 21** below summarizes the issues highlighted and the number of County Assemblies affected:

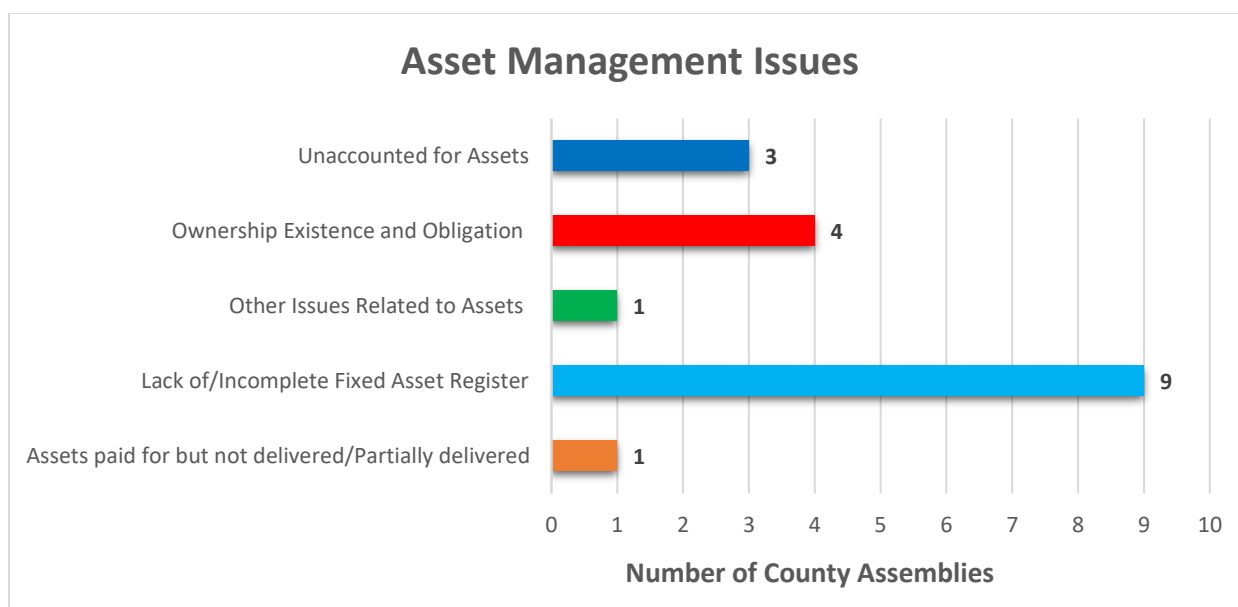


Figure 20: Issues Related to Asset Management in County Assemblies

### 5.7.1 Lack of Ownership Documents

Review of County Assemblies' records revealed that four (4) County Assemblies did not have ownership documents for some of their assets as detailed in **Table 42** below:

S/No	County Assembly Name	Assets without Ownership Documents
1	Lamu County	Land valued at Kshs.122,027,040 comprising of the County Assembly office block and the Speaker's house. The value of the land where Speaker's house is, remains undisclosed.
2	Garissa County	Land without Ownership Documents
3	Kiambu County	<ul style="list-style-type: none"> <li>Ownership documents not provided for land &amp; buildings and structures valued at Kshs.34,324,756 and Kshs.45,173,553</li> <li>Amount of Kshs.8,994,150 relating to purchase of a vehicle with no logbook.</li> </ul>
4	Kisii County Assembly	Title deeds for the County Assembly's parcels of land were not provided

Table 42: County Assemblies that Lack Ownership Documents

### 5.7.2 Failure to Maintain Fixed Assets Registers

Review of records revealed that ten (10) County Assemblies did not maintain an updated fixed assets registers as listed in **Table 43** below;



S/No	County Assembly Name
1	Samburu County
2	Kisii County
3	Tharaka-Nithi County
4	Nairobi County
5	Nyamira County
6	Nyeri County
7	Busia County
8	Kisumu County
9	Nyandarua County
10	Homa Bay County

*Table 43: County Assemblies that Failed to Maintain a Fixed Assets Register*

### **5.7.3 Other Issues Related to Assets Management**

The audit identified other issues in asset management in five (5) County Assemblies detailed in **Table 44** below. The issues highlight weaknesses in asset custody, maintenance, and overall management.

S/No	County Assembly Name	Exception Noted
1	Vihiga County	Purchased motor vehicle at Kshs.10,181,374 had not been delivered at the time of audit in October, 2024.
2	Kitui County	Lack of transfer of assets from defunct local authorities and ownership documents.
3	Machakos County	Unsupported acquired non-current assets and those inherited from the defunct Local Authorities. Handover and ownership documents were not provided for audit.
4	Homa Bay County	There was no handing over report for assets inherited from the defunct Local Authorities
5	Kwale County	Two vehicles procured at Kshs.2,854,368 and Kshs.5,482,840 respectively remained grounded since 2022/2023 financial year

*Table 44: County Assemblies with Other Issues Related to Asset Management*

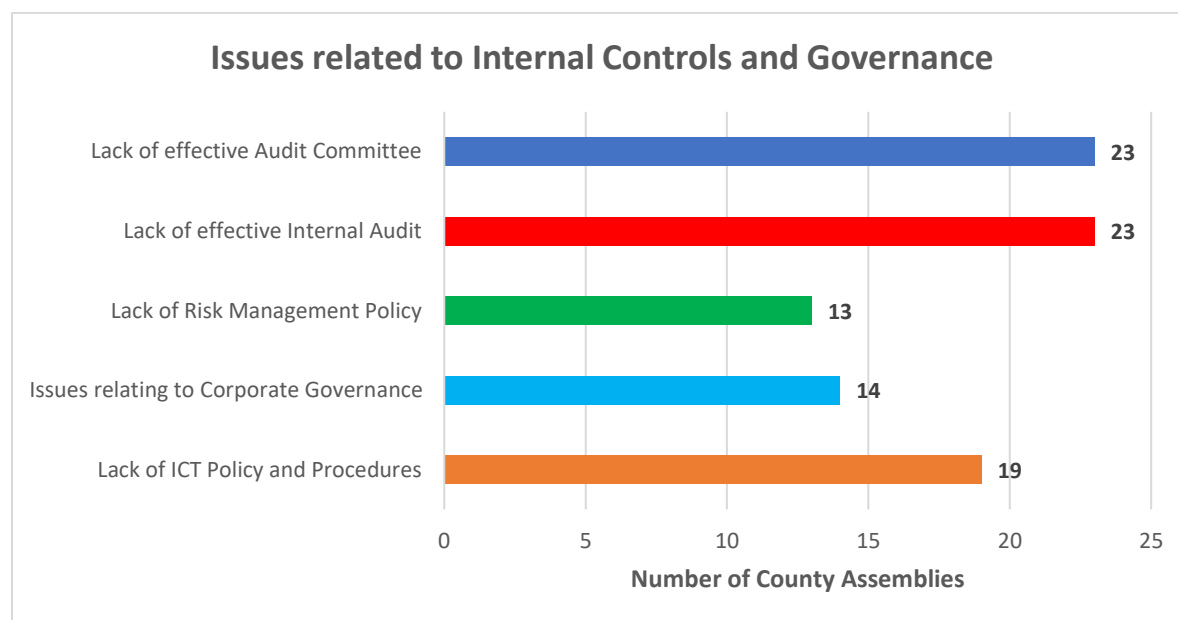
## 5.8 Human Resource Management

Review of County Assemblies records revealed that salaries amounting to Kshs.459,992,504 in sixteen (16) County Assemblies were processed manually outside the Integrated Payroll and Personnel Database (IPPD) system as detailed in **Appendix/ 44**. The use of the manual system requires manual calculation of deductions, net pay and constant monthly and/or annual updates of the data manually which is prone to error or manipulations without any audit trail.

## 5.9 Internal Controls and Governance

As required by Section 7(1)(a) of the Public Audit Act, 2015, the Office conducted and performed audit procedures to confirm whether the internal controls, risk management and overall governance were effective.

**Figure 21** below identifies the major issues identified and the number of counties affected.



*Figure 21: Issues Related to Internal Controls in the County Assemblies*

### 5.9.1 Audit Committee Compliance Gaps

During the year under review, twenty-three (23) County Assemblies shown in **Appendix 45** failed to establish Audit Committees. This is contrary to Regulations 175-182 of the Public Finance Management (County Governments) Regulations, 2015. Audit Committees are vital for assessing county risks, reviewing internal controls, ensuring compliance with legal requirements and following up on audit recommendations.

### 5.9.2 Ineffective Internal Audit Functions

During the year under review, twenty-three (23) County Assemblies, as shown in **Appendix 46**, failed to maintain effective Internal Audit Units, violating Regulation 153(1) of the Public Finance Management (County Governments) Regulations, 2015. Key deficiencies included:

- i. **Non-Establishment and Understaffing:** Many County Assemblies had not established internal audit functions or were significantly understaffed, often operating with fewer than the required personnel.
- ii. **Lack of Governance Documents:** Lack of approved Internal Audit Charters, Annual Work Plans and audit reports hindered the audit functions.
- iii. **Insufficient Reporting and Follow-Up:** Internal audit reports were rarely produced or submitted to Audit Committees, and audit findings were not acted upon.
- iv. **Operational Inefficiencies:** Issues such as improper file security and the use of personal devices for official duties compromised audit effectiveness.
- v. **Lack of Professional Development and Independence:** Audit staff lacked necessary training and the internal audit units did not maintain functional independence, reducing their ability to objectively evaluate financial management and compliance.

These deficiencies hinder the County Assemblies' ability to effectively monitor financial management, assess risks, and ensure compliance, thereby weakening overall governance and accountability.

### 5.9.3 Lack of Risk Management Policies

During the year under review, thirteen (13) County Assemblies as listed in **Table 45** below, failed to maintain adequate Risk Management Policies, violating Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015. They lacked comprehensive Risk Management Frameworks including approved policies, Disaster Recovery Plans, Business Continuity Plans, and risk registers, and had not updated their policies since 2018 or developed necessary risk and fire management strategies. This hindered effective risk identification and mitigation, thereby compromising financial integrity and regulatory compliance.

S/No	County Assembly Name
1	Taita/Taveta County
2	Marsabit County

S/No	County Assembly Name
3	Vihiga County
4	Homa Bay County
5	Kitui County
6	Laikipia County
7	Murang'a County
8	Samburu County
9	Embu County
10	Uasin Gishu County
11	Kakamega County
12	Tana River County
13	Kirinyaga County

*Table 45: County Assemblies that lack a Risk Management Policy*

#### **5.9.4 Lack of Effective Oversight Internal Mechanisms**

During the year under review, nineteen (19) County Assemblies, as shown in **Table 46** below, failed to establish adequate ICT Policies, violating Regulation 175-182 of the Public Finance Management (County Governments) Regulations, 2015. Key deficiencies included:

- i. **Absence of Approved ICT Policies:** County Assemblies lacked approved policies for IT governance, security management, program change management, physical and logical access controls and environmental controls.
- ii. **Missing Strategic Plans and Committees:** There were no ICT Strategic Plans or ICT Steering Committees in place, and existing committees did not meet during the financial year.
- iii. **Lack of Disaster Recovery and Business Continuity Plans:** County Assemblies operated without Information System Disaster Recovery Plans and Business Continuity Plans, compromising their ability to respond to service disruptions.
- iv. **Operational Inefficiencies:** Issues such as the use of personal emails for official business and inadequate training for ICT staff were prevalent. This undermines data confidentiality and integrity.

The deficiencies hinder effective management, security, and optimization of technology resources, increasing cyber risks and compromising sustained service delivery to citizens.

S/No	County Assembly Name
1	Tana River County
2	Taita/Taveta County
3	Marsabit County
4	Isiolo County
5	Kitui County
6	Kirinyaga County
7	West Pokot County
8	Samburu County
9	Uasin Gishu County
10	Nandi County
11	Laikipia County
12	Kakamega County
13	Busia County
14	Homa Bay County
15	Nyamira County
16	Nyandarua County
17	Taita/Taveta County
18	Nyeri County
19	Busia County

*Table 46: County Assemblies that lack ICT Policies and Procedures*

### **5.9.5 Other Issues Relating to Corporate Governance**

During the year under review, ten (10) County Assemblies demonstrated significant weaknesses in corporate governance, as detailed in **Appendix 47**.

The issues identified include:

- i. Absence of essential Committees such as staff advisory and performance management steering committees hindered effective oversight and strategic direction.
- ii. Many County Assemblies experienced delays in policy reviews, resulting in outdated operational guidelines.
- iii. There was a notable lack of Occupational Safety and Health (OSH) policies and safety committees, compromising workplace safety.
- iv. Procurement planning was often incomplete, with inadequate details and timelines.
- v. Inventory management controls in Kakamega County Assembly were weak, leading to issues like unaccounted stores amounting to Ksh.4,088,250.

- vi. Performance monitoring was ineffective, with performance statements failing to reflect achievements against targets.
- vii. The absence of fraud management policies and reporting mechanisms further increased vulnerability to fraud.
- viii. Operational inefficiencies, such as poor cashbook management and inadequate ICT environmental controls, were also prevalent.

The governance shortcomings undermine the County Assemblies' ability to ensure effective management, accountability, and service delivery to the public.

## APPENDICES

### Appendix 1(a): Audit Opinion on the County Executive, 2023/2024

#### i) Unqualified Opinion

There was no County Executive that recorded an Unqualified Opinion

#### ii) Qualified Opinion

S/No	County Executive Name	Opinion
1	Mombasa County	Qualified
2	Kwale County	Qualified
3	Kilifi County	Qualified
4	Lamu County	Qualified
5	Taita/Taveta County	Qualified
6	Garissa County	Qualified
7	Wajir County	Qualified
8	Mandera County	Qualified
9	Marsabit County	Qualified
10	Isiolo County	Qualified
11	Meru County	Qualified
12	Tharaka-Nithi County	Qualified
13	Embu County	Qualified
14	Kitui County	Qualified
15	Machakos County	Qualified
16	Makueni County	Qualified
17	Nyandarua County	Qualified
18	Nyeri County	Qualified
19	Kirinyaga County	Qualified
20	Murang'a County	Qualified
21	Turkana County	Qualified
22	West Pokot County	Qualified
23	Samburu County	Qualified
24	Trans Nzoia County	Qualified
25	Uasin Gishu County	Qualified

<b>S/No</b>	<b>County Executive Name</b>	<b>Opinion</b>
26	Elgeyo/Marakwet County	Qualified
27	Nandi County	Qualified
28	Laikipia County	Qualified
29	Nakuru County	Qualified
30	Kajiado County	Qualified
31	Kericho County	Qualified
32	Bomet County	Qualified
33	Kakamega County	Qualified
34	Vihiga County	Qualified
35	Bungoma County	Qualified
36	Busia County	Qualified
37	Siaya County	Qualified
38	Kisumu County	Qualified
39	Homa Bay County	Qualified
40	Migori County	Qualified
41	Kisii County	Qualified
42	Tana River County	Qualified
43	Kiambu County	Qualified
44	Baringo County	Qualified
45	Narok County	Qualified
46	Nyamira County	Qualified
47	Nairobi City County	Qualified

### **iii) Adverse Opinion**

There was no County Executive that recorded an Adverse Opinion

### **iv) Disclaimer of Opinion**

There was no County Executive that recorded a Disclaimer of Opinion



## **Appendix 1(b): Audit Opinion on the County Assemblies, 2023/2024**

### **i) Unqualified Opinion**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Opinion</b>
1	Turkana County	Unmodified
2	Bomet County	Unmodified
3	Trans Nzoia County	Unmodified
4	Kitui County	Unmodified
5	West Pokot County	Unmodified
6	Kericho County	Unmodified
7	Kwale County	Unmodified
8	Bungoma County	Unmodified

### **ii) Qualified Opinion**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Opinion</b>
1	Mombasa County	Qualified
2	Elgeyo/Marakwet County	Qualified
3	Nakuru County	Qualified
4	Kakamega County	Qualified
5	Siaya County	Qualified
6	Lamu County	Qualified
7	Murang'a County	Qualified
8	Kiambu County	Qualified
9	Samburu County	Qualified
10	Kajiado County	Qualified
11	Kisii County	Qualified
12	Taita /Taveta County	Qualified
13	Garissa County	Qualified
14	Marsabit County	Qualified
15	Vihiga County	Qualified
16	Nyamira County	Qualified
17	Isiolo County	Qualified
18	Meru County	Qualified
19	Mandera County	Qualified
20	Embu County	Qualified

21	Machakos County	Qualified
22	Uasin Gishu County	Qualified
23	Tharaka-Nithi County	Qualified
24	Laikipia County	Qualified
25	Narok County	Qualified
26	Kilifi County	Qualified
27	Wajir County	Qualified
28	Kirinyaga County	Qualified
29	Nandi County	Qualified
30	Nairobi City County	Qualified
31	Nyeri County	Qualified
32	Baringo County	Qualified
33	Busia County	Qualified
34	Kisumu County	Qualified
35	Tana River County	Qualified
36	Makueni County	Qualified
37	Nyandarua County	Qualified

**iii) Adverse Opinion**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Opinion</b>
1	Mombasa County	Adverse
2	Elgeyo/Marakwet County	Adverse

**iv) Disclaimer of Opinion**

There was no County Assembly that recorded a Disclaimer of Opinion

## Appendix 2: County Government Budgets for the year ended 30 June, 2024

S/No	County Name	County Executive (Kshs.)	County Assembly (Kshs.)	Total Budget (Kshs.)
1	Nairobi County	42,286,936,833	2,680,000,000	44,966,936,833
2	Nakuru County	23,310,531,513	1,233,482,750	24,544,014,263
3	Kiambu County	21,458,869,952	1,755,986,518	23,214,856,470
4	Kilifi County	18,812,448,474	1,191,334,267	20,003,782,741
5	Turkana County	15,983,137,168	1,241,876,959	17,225,014,127
6	Mombasa County	15,990,000,000	1,045,944,906	17,035,944,906
7	Machakos County	15,808,454,221	1,087,995,826	16,896,450,047
8	Kakamega County	15,385,606,901	1,400,821,103	16,786,428,004
9	Kitui County	14,257,138,712	1,409,872,841	15,667,011,553
10	Narok County	14,024,206,088	961,000,000	14,985,206,088
11	Uasin Gishu County	13,286,616,749	1,073,056,637	14,359,673,386
12	Kwale County	13,168,456,197	1,090,712,566	14,259,168,763
13	Bungoma County	12,948,647,400	1,283,975,880	14,232,623,280
14	Kisumu County	12,557,553,292	1,140,311,910	13,697,865,202
15	Kisii County	11,872,739,910	1,378,381,974	13,251,121,884
16	Mandera County	11,987,831,007	1,013,000,000	13,000,831,007
17	Migori County	11,473,037,521	1,103,508,709	12,576,546,230
18	Wajir County	11,143,480,018	997,050,023	12,140,530,041
19	Meru County	10,813,575,576	1,022,378,295	11,835,953,871
20	Kajiado County	10,514,620,550	1,077,243,556	11,591,864,106
21	Trans Nzoia County	10,185,156,069	1,085,421,133	11,270,577,202
22	Makueni County	10,233,333,653	949,001,447	11,182,335,100
23	Homa Bay County	9,962,208,395	1,205,017,905	11,167,226,300
24	Garissa County	9,568,689,395	963,731,729	10,532,421,124
25	Murang'a County	9,516,657,013	829,709,033	10,346,366,046
26	Busia County	9,221,975,801	981,057,352	10,203,033,153
27	Nandi County	8,988,667,004	861,999,461	9,850,666,465
28	Siaya County	8,622,296,306	1,138,827,082	9,761,123,388
29	Bomet County	8,521,100,308	1,069,903,256	9,591,003,564
30	Marsabit County	8,107,949,379	1,316,701,070	9,424,650,449
31	Nyeri County	8,126,687,855	855,714,253	8,982,402,108

<b>S/No</b>	<b>County Name</b>	<b>County Executive (Kshs.)</b>	<b>County Assembly (Kshs.)</b>	<b>Total Budget (Kshs.)</b>
32	Baringo County	7,985,216,848	907,788,878	8,893,005,726
33	Tana River County	7,826,060,113	1,043,437,753	8,869,497,866
34	Nyandarua County	7,757,865,839	990,285,706	8,748,151,545
35	Kericho County	7,604,644,288	880,123,744	8,484,768,032
36	Nyamira County	7,282,175,903	914,979,149	8,197,155,052
37	Embu County	7,298,577,468	634,021,950	7,932,599,418
38	Laikipia County	7,080,656,223	645,809,049	7,726,465,272
39	West Pokot County	6,878,909,805	836,564,478	7,715,474,283
40	Samburu County	6,977,942,770	687,999,097	7,665,941,867
41	Kirinyaga County	6,481,998,272	758,549,134	7,240,547,406
42	Vihiga County	5,965,773,487	735,818,899	6,701,592,386
43	Elgeyo/Marakwet County	5,820,971,067	706,848,845	6,527,819,912
44	Tharaka-Nithi County	5,954,279,762	564,516,596	6,518,796,358
45	Isiolo County	5,139,557,699	579,252,680	5,718,810,379
46	Taita/Taveta County	4,391,514,765	840,893,598	5,232,408,363
47	Lamu County	3,952,337,952	589,500,000	4,541,837,952
	<b>Total</b>	<b>522,537,091,521</b>	<b>48,761,407,997</b>	<b>571,298,499,518</b>

### Appendix 3: Pending Bills as at 30 June, 2024

S/No	County Name	County Executive (Kshs.)	County Assembly (Kshs.)	Total (Kshs.)
1	Nairobi City County	118,794,238,631	582,067,180	119,376,305,811
2	Embu County	18,207,053,571	74,215,437	18,281,269,008
3	Kiambu County	6,620,512,229	228,676,515	6,849,188,744
4	Kilifi County	6,091,340,081	203,500,044	6,294,840,125
5	Machakos County	5,583,993,403	82,073,561	5,666,066,964
6	Mombasa County	4,440,572,242	50,527,547	4,491,099,789
7	Tana River County	4,164,271,894	168,573,029	4,332,844,923
8	Bungoma County	3,339,153,758	127,074,723	3,466,228,481
9	Kisumu County	3,245,557,812	144,730,225	3,390,288,037
10	Nyandarua County	2,965,410,323	158,412,703	3,123,823,026
11	Narok County	2,613,799,585	88,593,957	2,702,393,542
12	Laikipia County	2,327,374,687	35,037,911	2,362,412,598
13	Kajiado County	2,290,313,208	176,002,077	2,466,315,285
14	Mandera County	2,227,277,664	-	2,227,277,664
15	Migori County	2,178,167,188	210,466,225	2,388,633,413
16	Taita/Taveta County	2,175,125,908	99,141,994	2,274,267,902
17	Kwale County	2,148,682,205	312,063,816	2,460,746,021
18	Busia County	1,838,870,345	178,115,299	2,016,985,644
19	Garissa County	1,815,019,389	127,498,949	1,942,518,338
20	Kisii County	1,763,314,575	56,967,124	1,820,281,699
21	Kakamega County	1,708,945,892	256,232,434	1,965,178,326
22	Wajir County	1,674,786,776	144,645,537	1,819,432,313
23	Vihiga County	1,595,018,823	86,239,692	1,681,258,515
24	Trans Nzoia County	1,497,561,536	37,616,156	1,535,177,692
25	Nakuru County	1,478,761,394	88,968,678	1,567,730,072
26	Siaya County	1,466,051,827	15,205,456	1,481,257,283
27	Murang'a County	1,342,502,610	72,444,484	1,414,947,094
28	Meru County	1,329,144,337	2,653,328	1,331,797,665
29	Kirinyaga County	1,252,361,361	4,062,103	1,256,423,464
30	Isiolo County	1,242,393,771	87,663,162	1,330,056,933
31	Homa Bay County	1,192,267,817	154,944,898	1,347,212,715

<b>S/No</b>	<b>County Name</b>	<b>County Executive (Kshs.)</b>	<b>County Assembly (Kshs.)</b>	<b>Total (Kshs.)</b>
32	Kericho County	1,147,933,403	35,758,402	1,183,691,805
33	Bomet County	1,021,785,351	86,957,737	1,108,743,088
34	Kitui County	861,319,545	17,742,283	879,061,828
35	Tharaka-Nithi County	852,199,498	115,506,646	967,706,144
36	Marsabit County	837,274,018	431,767,745	1,269,041,763
37	Turkana County	801,687,224	54,595,083	856,282,307
38	Nyamira County	776,779,157	120,186,595	896,965,752
39	Nandi County	776,597,838	1,194,205	777,792,043
40	Uasin Gishu County	707,393,356	37,702,163	745,095,519
41	Makueni County	686,830,832	82,087,023	768,917,855
42	Samburu County	600,004,263	-	600,004,263
43	West Pokot County	559,029,164	39,002,832	598,031,996
44	Baringo County	455,035,776	385,053,382	840,089,158
45	Nyeri County	192,269,444	112,969,073	305,238,517
46	Elgeyo/Marakwet County	103,636,606	-	103,636,606
47	Lamu County	49,122,593	-	49,122,593
	<b>Total</b>	<b>221,038,742,910</b>	<b>5,574,937,413</b>	<b>226,613,680,323</b>

#### Appendix 4: County Governments' Actual Revenue for the year ended 30 June, 2024

S/No	County Name	County Executive (Kshs.)	County Assembly (Kshs.)	Total Revenue (Kshs.)
1	Nairobi County	31,871,477,161	2,005,014,296	33,876,491,457
2	Kiambu County	17,709,147,271	1,419,787,566	19,128,934,837
3	Nakuru County	16,362,575,243	1,166,095,235	17,528,670,478
4	Turkana County	13,973,380,385	1,235,254,537	15,208,634,922
5	Kilifi County	13,282,691,014	1,189,781,973	14,472,472,987
6	Machakos County	13,278,940,564	1,066,128,487	14,345,069,051
7	Kitui County	13,074,283,745	1,024,015,986	14,098,299,731
8	Kakamega County	12,572,429,645	1,309,842,525	13,882,272,170
9	Narok County	12,665,878,290	864,968,019	13,530,846,309
10	Mombasa County	11,947,471,895	950,807,393	12,898,279,288
11	Bungoma County	10,773,422,692	1,225,280,873	11,998,703,565
12	Mandera County	10,749,914,764	954,793,083	11,704,707,847
13	Wajir County	10,166,128,101	999,537,966	11,165,666,067
14	Uasin Gishu County	9,709,129,531	956,275,539	10,665,405,070
15	Meru County	9,276,775,770	992,314,888	10,269,090,658
16	Kwale County	9,448,307,309	791,216,911	10,239,524,220
17	Trans Nzoia County	8,621,915,309	1,049,312,407	9,671,227,716
18	Migori County	8,667,087,798	994,477,519	9,661,565,317
19	Kisii County	8,284,558,775	1,257,630,064	9,542,188,839
20	Kisumu County	8,584,243,710	836,065,890	9,420,309,600
21	Makueni County	8,373,777,028	868,057,775	9,241,834,803
22	Homa Bay County	7,967,540,682	1,012,405,450	8,979,946,132
23	Busia County	7,997,291,623	942,251,854	8,939,543,477
24	Garissa County	7,935,375,572	917,318,653	8,852,694,225
25	Kajiado County	7,915,412,157	887,398,897	8,802,811,054
26	Siaya County	7,095,447,929	998,720,529	8,094,168,458
27	Nyeri County	7,253,744,913	792,988,260	8,046,733,173
28	Nandi County	7,185,688,945	851,322,029	8,037,010,974
29	Marsabit County	6,911,278,809	891,855,245	7,803,134,054
30	Murang'a County	6,783,549,529	787,079,937	7,570,629,466
31	Baringo County	6,659,679,065	882,876,372	7,542,555,437

<b>S/No</b>	<b>County Name</b>	<b>County Executive (Kshs.)</b>	<b>County Assembly (Kshs.)</b>	<b>Total Revenue (Kshs.)</b>
32	Bomet County	6,508,445,326	973,829,237	7,482,274,563
33	Tana River County	6,447,528,844	969,683,040	7,417,211,884
34	Kericho County	6,353,006,481	820,153,741	7,173,160,222
35	West Pokot County	5,967,223,847	830,245,641	6,797,469,488
36	Nyamira County	5,884,949,781	767,033,615	6,651,983,396
37	Nyandarua County	5,710,177,876	925,914,901	6,636,092,777
38	Embu County	6,022,913,829	579,019,269	6,601,933,098
39	Samburu County	5,724,353,308	681,932,892	6,406,286,200
40	Kirinyaga County	5,356,680,031	734,881,073	6,091,561,104
41	Laikipia County	5,390,366,893	591,582,521	5,981,949,414
42	Vihiga County	4,963,541,189	677,409,009	5,640,950,198
43	Elgeyo/Marakwet County	4,522,701,628	706,717,023	5,229,418,651
44	Isiolo County	4,701,820,844	514,765,436	5,216,586,280
45	Tharaka-Nithi County	4,688,222,963	517,106,065	5,205,329,028
46	Taita/Taveta County	4,006,125,483	805,520,757	4,811,646,240
47	Lamu County	3,469,572,977	427,368,719	3,896,941,696
	<b>Total</b>	<b>418,816,176,524</b>	<b>43,644,039,097</b>	<b>462,460,215,621</b>



## Appendix 5: County Own Source Revenue for the year ended 30 June, 2024

S/No	County Name	Budgeted (Kshs.)	Actual (Kshs.)	%age of Achievement
<b>Exceeded or Met Expected OSR Target</b>				
1	Turkana County	220,000,000	440,381,531	200%
2	Lamu County	180,000,000	213,328,064	119%
3	Kirinyaga County	550,000,000	651,009,992	118%
4	Vihiga County	300,549,454	335,439,785	112%
5	Samburu County	256,027,400	280,319,244	109%
6	Elgeyo/Marakwet County	270,326,633	278,482,755	103%
7	Embu County	750,000,000	746,970,100	100%
<b>Failed to Meet Expected OSR Target</b>				
1	Wajir County	150,000,000	147,984,496	99%
2	Narok County	5,023,073,664	4,781,452,940	95%
3	Tana River County	96,630,600	90,174,516	93%
4	Tharaka-Nithi County	450,670,000	417,346,034	93%
5	Isiolo County	271,208,180	243,298,518	90%
6	Uasin Gishu County	1,578,147,614	1,404,777,903	89%
7	Kitui County	585,000,000	517,049,814	88%
8	Marsabit County	190,000,000	167,579,472	88%
9	Homa Bay County	1,392,206,352	1,200,495,830	86%
10	Makueni County	1,240,000,000	1,045,086,845	84%
11	Baringo County	450,097,396	378,472,185	84%
12	Nyeri County	800,000,000	667,120,607	83%
13	Nakuru County	2,400,000,000	1,934,878,518	81%
14	West Pokot County	230,000,000	185,294,701	81%
15	Siaya County	760,998,234	610,364,012	80%
16	Kericho County	1,066,426,600	834,758,771	78%
17	Kisii County	650,000,000	497,491,034	77%
18	Mombasa County	5,856,356,997	4,457,758,296	76%
19	Taita/Taveta County	628,667,445	466,449,100	74%
20	Laikipia County	1,475,000,000	1,085,142,996	74%
21	Trans Nzoia County	643,700,000	470,522,927	73%

<b>S/No</b>	<b>County Name</b>	<b>Budgeted (Kshs.)</b>	<b>Actual (Kshs.)</b>	<b>%age of Achievement</b>
22	Murang'a County	1,115,000,000	802,633,560	72%
23	Bomet County	332,041,830	238,980,420	72%
24	Kwale County	600,000,000	427,377,928	71%
25	Migori County	480,000,000	337,154,048	70%
26	Kajiado County	1,515,702,515	1,048,356,435	69%
27	Kilifi County	1,788,634,224	1,206,703,667	67%
28	Meru County	562,000,000	376,008,436	67%
29	Kisumu County	2,282,844,694	1,511,728,382	66%
30	Kiambu County	6,995,366,310	4,585,751,300	66%
31	Nairobi County	19,999,322,415	12,881,287,392	64%
32	Garissa County	139,000,000	89,055,596	64%
33	Kakamega County	2,200,000,000	1,349,689,046	61%
34	Nandi County	558,329,869	307,822,318	55%
35	Busia County	649,015,634	357,765,802	55%
36	Nyamira County	687,000,000	373,047,917	54%
37	Mandera County	330,533,846	169,040,486	51%
38	Machakos County	3,432,286,060	1,578,877,300	46%
39	Bungoma County	868,201,471	368,069,810	42%
40	Nyandarua County	1,225,000,000	515,740,772	42%
	<b>Total</b>	<b>74,225,365,437</b>	<b>53,074,521,606</b>	<b>72%</b>

**Appendix 6: Exchequer Releases from National Government Vs Exchequer Receipts Recorded in County Governments for the year ended 30 June, 2024**

**(i) Counties whose Exchequer Agreed with Treasury Disbursements Records**

<b>S/No</b>	<b>County Name</b>	<b>Exchequer Releases (Kshs.)</b>	<b>Exchequer Receipts (Kshs.)</b>	<b>Variances (Kshs.)</b>
1	Mombasa County	7,232,601,918	7,232,601,918	-
2	Kwale County	7,897,375,394	7,897,375,394	-
3	Kilifi County	11,140,464,455	11,140,464,455	-
4	Tana River County	6,247,446,338	6,247,446,338	-
5	Lamu County	2,978,362,651	2,978,362,651	-
6	Taita/Taveta County	4,637,193,237	4,637,193,237	-
7	Garissa County	7,588,848,254	7,588,848,254	-
8	Wajir County	9,065,363,910	9,065,363,910	-
9	Mandera County	10,702,536,315	10,702,536,315	-
10	Marsabit County	6,955,566,539	6,955,566,539	-
11	Isiolo County	4,507,117,912	4,507,117,912	-
12	Meru County	9,101,215,160	9,101,215,160	-
13	Tharaka - Nithi County	4,027,976,038	4,027,976,038	-
14	Embu County	4,914,465,884	4,914,465,884	-
15	Kitui County	9,963,127,985	9,963,127,985	-
16	Nyandarua County	5,433,497,971	5,433,497,971	-
17	Nyeri County	5,966,504,567	5,966,504,567	-
18	Kirinyaga County	4,986,600,128	4,986,600,128	-
19	Murang'a County	6,875,883,767	6,875,883,767	-
20	Kiambu County	11,249,348,254	11,249,348,254	-
21	West Pokot County	6,047,957,089	6,047,957,089	-
22	Trans Nzoia County	6,899,836,646	6,899,836,646	-
23	Uasin Gishu County	7,751,986,826	7,751,986,826	-
24	Elgeyo/Marakwet County	4,417,336,932	4,417,336,932	-
25	Laikipia County	4,929,586,810	4,929,586,810	-
26	Narok County	8,460,574,742	8,460,574,742	-
27	Kajiado County	7,636,196,490	7,636,196,490	-
28	Kericho County	6,166,879,532	6,166,879,532	-

S/No	County Name	Exchequer Releases (Kshs.)	Exchequer Receipts (Kshs.)	Variances (Kshs.)
29	Bomet County	6,419,690,145	6,419,690,145	-
30	Kakamega County	11,879,634,559	11,879,634,559	-
31	Bungoma County	10,223,024,920	10,223,024,920	-
32	Busia County	6,877,538,472	6,877,538,472	-
33	Siaya County	6,681,977,903	6,681,977,903	-
34	Homa Bay County	7,478,116,271	7,478,116,271	-
35	Migori County	7,674,130,419	7,674,130,419	-
36	Kisii County	8,517,901,520	8,517,901,520	-
37	Nyamira County	4,907,462,608	4,907,462,608	-

(ii) **Counties that Recorded More Exchequer Receipts Than Treasury Disbursements Records**

S/No	County Name	Exchequer Releases (Kshs.)	Exchequer Receipts (Kshs.)	Variances (Kshs.)
1	Nakuru County	12,505,950,714	14,564,043,605	(2,058,092,891)
2	Nairobi City County	18,466,294,389	20,072,059,115	(1,605,764,726)
3	Turkana County	12,092,431,176	13,143,969,606	(1,051,538,430)
4	Kisumu County	7,692,853,946	8,418,612,884	(725,758,938)
5	Makueni County	7,779,024,084	8,455,460,962	(676,436,878)
6	Nandi County	6,720,870,513	7,305,294,033	(584,423,520)
7	Baringo County	6,115,949,491	6,647,771,186	(531,821,695)
8	Vihiga County	4,845,664,732	5,233,414,800	(387,750,068)
9	Machakos County	8,783,511,686	8,789,511,686	(6,000,000)
	<b>Total</b>	<b>354,590,646,786</b>	<b>362,218,213,932</b>	<b>(7,627,567,146)</b>

(iii) **Counties that Recorded Less Exchequer Receipts Than Treasury Disbursements Records**

<b>S/No</b>	<b>County Name</b>	<b>Exchequer Releases (Kshs.)</b>	<b>Exchequer Receipts (Kshs.)</b>	<b>Variances (Kshs)</b>
	Samburu County	5,146,767,494	5,146,747,494	20,000

**Appendix 7: Fourth Quarter Disbursements from the County Revenue Fund for County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>4th Quarter Disbursement (Kshs.)</b>	<b>Total Disbursed (Kshs.)</b>	<b>%age of Total</b>
1	Nakuru County	7,379,255,199	12,505,950,654	59%
2	Taita/Taveta County	2,241,772,868	4,006,125,483	56%
3	Elgeyo/Marakwet County	2,322,054,171	4,522,701,628	51%
4	Kisii County	4,124,775,311	8,284,558,775	50%
5	Migori County	4,189,295,612	8,520,597,992	49%
6	Bungoma County	5,041,591,749	10,275,595,855	49%
7	Samburu County	2,719,505,642	5,550,672,020	49%
8	Makueni County	3,907,929,078	8,259,693,356	47%
9	Wajir County	4,805,236,024	10,166,128,101	47%
10	Embu County	2,831,114,635	5,998,837,439	47%
11	Nyeri County	3,418,650,184	7,253,744,913	47%
12	Kilifi County	6,181,449,956	13,272,089,760	47%
13	Busia County	3,622,472,255	7,813,249,712	46%
14	Turkana County	6,223,000,187	13,522,985,032	46%
15	Kirinyaga County	2,450,272,412	5,356,605,031	46%
16	Kwale County	4,299,286,702	9,448,307,309	46%
17	Baringo County	2,947,792,587	6,654,883,060	44%
18	Lamu County	1,526,718,766	3,447,419,685	44%
19	Siaya County	3,132,049,365	7,095,447,929	44%
20	Tana River County	2,836,419,605	6,447,528,844	44%
21	Meru County	3,988,610,633	9,130,920,703	44%
22	Kericho County	2,563,794,538	5,913,233,879	43%
23	Isiolo County	1,956,410,933	4,522,730,268	43%
24	Trans Nzoia County	3,717,904,578	8,621,915,309	43%
25	Nandi County	2,965,512,090	6,966,275,231	43%
26	Garissa County	3,359,274,848	7,935,375,572	42%
27	Uasin Gishu County	4,034,595,646	9,709,129,531	42%
28	Homa Bay County	3,239,196,861	7,967,540,682	41%
29	Machakos County	4,558,552,099	11,221,963,896	41%
30	Kiambu County	6,662,034,949	16,439,984,407	41%

<b>S/No</b>	<b>County Executive Name</b>	<b>4th Quarter Disbursement (Kshs.)</b>	<b>Total Disbursed (Kshs.)</b>	<b>%age of Total</b>
31	Vihiga County	2,000,446,283	4,963,541,18.9	40%
32	Kisumu County	3,457,417,960	8,584,243,710	40%
33	Kajiado County	3,135,146,181	7,915,412,157	40%
34	Kakamega County	4,923,653,617	12,552,411,335	39%
35	Mombasa County	4,676,121,455	11,945,024,500	39%
36	Nairobi County	11,806,382,128	30,399,535,609	39%
37	Tharaka-Nithi County	1,799,445,416	4,688,222,963	38%
38	Nyandarua County	2,183,406,256	5,710,177,876	38%
39	Marsabit County	2,540,429,191	6,759,079,399	38%
40	Murang'a County	2,507,995,782	6,783,549,529	37%
41	Kitui County	3,682,025,560	9,963,127,985	37%
42	Laikipia County	1,977,875,643	5,363,059,747	37%
43	Mandera County	3,963,192,725	10,749,914,764	37%
44	Nyamira County	1,833,366,809	4,999,163,012	37%
45	Bomet County	2,255,692,222	6,476,822,750	35%
46	Narok County	4,257,100,515	12,665,878,290	34%
47	West Pokot County	-	5,781,746,527	0%
	<b>Total</b>	<b>170,246,227,226</b>	<b>403,133,103,398</b>	<b>42%</b>

**Appendix 8: Fourth Quarter Disbursements from the County Revenue Fund for County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>	<b>4th Quarter Disbursement (Kshs.)</b>	<b>Total Disbursed (Kshs.)</b>	<b>%age of Total</b>
1	Tana River County	333,999,999	331,210,106	101%
2	Garissa County	432,818,684	917,318,653	47%
3	Kwale County	363,626,657	791,216,911	46%
4	Wajir County	449,704,824	999,537,966	45%
5	Isiolo County	215,219,746	514,765,436	42%
6	Embu County	240,958,512	579,019,269	42%
7	Murang'a County	325,095,484	787,056,297	41%
8	Siaya County	410,294,687	998,720,529	41%
9	Kisii County	501,197,781	1,257,630,064	40%
10	Mandera County	378,139,369	954,793,083	40%
11	Homa Bay County	389,999,680	1,010,039,680	39%
12	Bungoma County	452,639,304	1,225,248,282	37%
13	West Pokot County	305,715,180	830,245,641	37%
14	Bomet County	357,088,760	973,829,237	37%
15	Kitui County	366,564,330	1,024,015,986	36%
16	Narok County	308,582,836	864,968,019	36%
17	Nakuru County	413,312,454	1,164,163,735	36%
18	Lamu County	148,996,930	427,368,719	35%
19	Laikipia County	203,035,516	585,482,022	35%
20	Kirinyaga County	253,555,467	734,881,073	35%
21	Mombasa County	326,295,989	950,807,393	34%
22	Baringo County	290,917,417	882,876,372	33%
23	Taita/Taveta County	261,392,671	805,520,757	32%
24	Meru County	321,126,088	990,343,463	32%
25	Kisumu County	265,419,590	836,065,890	32%
26	Vihiga County	213,205,969	677,409,009	31%
27	Tharaka-Nithi County	160,366,366	517,106,065	31%
28	Makueni County	263,062,942	868,057,775	30%
29	Kilifi County	359,338,453	1,189,781,973	30%
30	Nairobi County	578,906,098	1,945,015,747	30%



<b>S/No</b>	<b>County Assembly Name</b>	<b>4th Quarter Disbursement (Kshs.)</b>	<b>Total Disbursed (Kshs.)</b>	<b>%age of Total</b>
31	Samburu County	198,894,146	681,932,892	29%
32	Uasin Gishu County	278,227,458	956,275,539	29%
33	Machakos County	307,707,573	1,066,128,487	29%
34	Kiambu County	404,267,488	1,419,787,566	28%
35	Nyamira County	217,778,718	767,033,615	28%
36	Kajiado County	250,533,859	883,021,059	28%
37	Marsabit County	250,044,924	891,855,245	28%
38	Nandi County	234,078,963	851,322,029	27%
39	Busia County	257,777,500	942,251,854	27%
40	Trans Nzoia County	277,741,130	1,049,312,407	26%
41	Turkana County	321,404,722	1,232,254,537	26%
42	Nyandarua County	239,165,592	925,914,901	26%
43	Nyeri County	204,097,986	792,988,260	26%
44	Elgeyo/Marakwet County	176,696,643	706,716,501	25%
45	Kericho County	188,531,091	820,153,741	23%
46	Migori County	227,059,341	991,170,024	23%
47	Kakamega County	259,967,568	1,309,842,525	20%
	<b>Total</b>	<b>14,184,552,485</b>	<b>42,922,456,334</b>	<b>33%</b>

## Appendix 9: County Governments Expenditure for the year ended 30 June, 2024

<b>S/No</b>	<b>County Name</b>	<b>County Executive (Kshs.)</b>	<b>County Assembly (Kshs.)</b>	<b>Total Expenditure (Kshs.)</b>
1	Nairobi County	31,537,870,129	1,994,404,032	<b>33,532,274,161</b>
2	Kiambu County	17,557,270,125	1,419,787,046	<b>18,977,057,171</b>
3	Nakuru County	15,661,259,832	1,165,905,233	<b>16,827,165,065</b>
4	Turkana County	13,522,985,032	1,235,265,855	<b>14,758,250,887</b>
5	Kilifi County	13,272,416,667	1,190,499,600	<b>14,462,916,267</b>
6	Kakamega County	12,583,074,077	1,326,581,205	<b>13,909,655,282</b>
7	Kitui County	12,452,736,420	1,022,961,295	<b>13,475,697,715</b>
8	Narok County	12,492,701,430	865,032,014	<b>13,357,733,444</b>
9	Mombasa County	11,839,144,461	965,441,886	<b>12,804,586,347</b>
10	Machakos County	11,631,124,769	1,064,803,037	<b>12,695,927,806</b>
11	Bungoma County	10,451,325,600	1,225,278,231	<b>11,676,603,831</b>
12	Mandera County	10,489,346,036	954,793,083	<b>11,444,139,119</b>
13	Wajir County	10,165,707,959	999,253,492	<b>11,164,961,451</b>
14	Kwale County	9,392,698,890	791,119,186	<b>10,183,818,076</b>
15	Uasin Gishu County	9,164,762,310	950,248,325	<b>10,115,010,635</b>
16	Meru County	9,085,410,908	990,343,463	<b>10,075,754,371</b>
17	Trans Nzoia County	8,748,084,293	1,049,312,407	<b>9,797,396,700</b>
18	Kisii County	8,439,680,442	1,261,835,923	<b>9,701,516,365</b>
19	Migori County	8,652,021,734	991,170,024	<b>9,643,191,758</b>
20	Kisumu County	8,708,152,234	836,068,445	<b>9,544,220,679</b>
21	Makueni County	8,168,030,249	866,413,369	<b>9,034,443,618</b>
22	Garissa County	7,932,015,780	917,318,096	<b>8,849,333,876</b>
23	Kajiado County	7,835,892,231	884,884,189	<b>8,720,776,420</b>
24	Busia County	7,692,246,047	951,630,591	<b>8,643,876,638</b>
25	Homa Bay County	7,629,345,969	1,011,186,327	<b>8,640,532,296</b>
26	Siaya County	7,020,265,520	998,618,694	<b>8,018,884,214</b>
27	Nyeri County	7,198,713,560	792,811,018	<b>7,991,524,578</b>
28	Nandi County	6,971,536,463	851,322,029	<b>7,822,858,492</b>
29	Marsabit County	6,592,073,216	890,153,452	<b>7,482,226,668</b>
30	Bomet County	6,496,467,460	973,754,291	<b>7,470,221,751</b>
31	Baringo County	6,549,844,205	882,569,472	<b>7,432,413,677</b>

<b>S/No</b>	<b>County Name</b>	<b>County Executive (Kshs.)</b>	<b>County Assembly (Kshs.)</b>	<b>Total Expenditure (Kshs.)</b>
32	Tana River County	6,402,768,835	969,614,847	<b>7,372,383,682</b>
33	Murang'a County	6,468,547,821	786,922,587	<b>7,255,470,408</b>
34	Kericho County	6,123,097,776	820,153,741	<b>6,943,251,517</b>
35	West Pokot County	5,914,265,308	830,245,641	<b>6,744,510,949</b>
36	Embu County	6,020,517,257	579,018,829	<b>6,599,536,086</b>
37	Nyandarua County	5,649,519,383	924,911,749	<b>6,574,431,132</b>
38	Nyamira County	5,745,164,842	777,838,864	<b>6,523,003,706</b>
39	Samburu County	5,666,818,805	681,932,667	<b>6,348,751,472</b>
40	Kirinyaga County	5,234,034,923	734,462,357	<b>5,968,497,280</b>
41	Laikipia County	5,260,341,257	585,612,952	<b>5,845,954,209</b>
42	Vihiga County	4,797,492,560	672,564,546	<b>5,470,057,106</b>
43	Elgeyo/Marakwet County	4,649,608,582	706,716,501	<b>5,356,325,083</b>
44	Tharaka-Nithi County	4,596,640,671	517,106,065	<b>5,113,746,736</b>
45	Isiolo County	4,519,902,217	514,746,621	<b>5,034,648,838</b>
46	Taita/Taveta County	3,979,497,715	804,879,457	<b>4,784,377,172</b>
47	Lamu County	3,220,567,734	425,711,413	<b>3,646,279,147</b>
	<b>Total</b>	<b>410,182,989,734</b>	<b>43,653,204,147</b>	<b>453,836,193,882</b>

**Appendix 10: Personnel Emoluments Versus Total Revenue for County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Personnel Emoluments (Kshs.)</b>	<b>Total Revenue (Kshs.)</b>	<b>%-age to Total Revenue</b>
1	Kisii County	5,647,519,423	8,284,558,775	68%
2	Taita/Taveta County	2,661,985,420	4,006,125,483	66%
3	Elgeyo/Marakwet County	2,492,554,613	4,522,701,628	55%
4	Nyeri County	3,981,766,677	7,253,744,913	55%
5	Nandi County	3,933,307,091	7,185,688,945	55%
6	Laikipia County	2,949,101,094	5,390,366,893	55%
7	Murang'a County	3,685,639,768	6,783,549,529	54%
8	Nairobi County	17,293,371,865	31,871,477,161	54%
9	Homa Bay County	4,205,707,306	7,967,540,682	53%
10	Mombasa County	6,287,283,596	11,947,471,895	53%
11	Kisumu County	4,462,912,360	8,584,243,710	52%
12	Nyamira County	3,038,348,148	5,884,949,781	52%
13	Tharaka-Nithi County	2,354,655,972	4,688,222,963	50%
14	Kericho County	3,187,074,306	6,353,006,481	50%
15	Bomet County	3,239,817,670	6,508,445,326	50%
16	Meru County	4,611,166,325	9,276,775,770	50%
17	Kirinyaga County	2,613,372,430	5,356,680,031	49%
18	Garissa County	3,860,417,424	7,935,375,572	49%
19	Baringo County	3,214,252,532	6,659,679,065	48%
20	Vihiga County	2,382,693,382	4,963,541,189	48%
21	Kajiado County	3,783,743,196	7,915,412,157	48%
22	Makueni County	3,873,777,028	8,373,777,028	46%
23	Lamu County	1,593,862,717	3,469,572,977	46%
24	Bungoma County	4,859,170,763	10,773,422,692	45%
25	Machakos County	5,959,269,939	13,278,940,564	45%
26	Kakamega County	5,624,458,149	12,572,429,645	45%
27	Kiambu County	7,890,419,502	17,709,147,271	45%
28	Isiolo County	2,082,321,741	4,701,820,844	44%
29	Uasin Gishu County	4,261,101,832	9,709,129,531	44%

<b>S/No</b>	<b>County Executive Name</b>	<b>Personnel Emoluments (Kshs.)</b>	<b>Total Revenue (Kshs.)</b>	<b>%-age to Total Revenue</b>
30	West Pokot County	2,613,594,025	5,967,223,847	44%
31	Marsabit County	3,007,441,497	6,911,278,809	44%
32	Nyandarua County	2,440,833,652	5,710,177,876	43%
33	Wajir County	4,155,910,662	10,166,128,101	41%
34	Siaya County	2,872,515,819	7,095,447,929	40%
35	Embu County	2,434,981,502	6,022,913,829	40%
36	Samburu County	2,272,177,410	5,724,353,308	40%
37	Nakuru County	6,447,452,070	16,362,575,243	39%
38	Busia County	3,085,605,917	7,997,291,623	39%
39	Kitui County	5,002,692,126	13,074,283,745	38%
40	Mandera County	4,111,229,696	10,749,914,764	38%
41	Migori County	3,255,148,943	8,667,087,798	38%
42	Kwale County	3,534,133,545	9,448,307,309	37%
43	Trans Nzoia County	3,197,121,378	8,621,915,309	37%
44	Turkana County	4,899,162,834	13,973,380,385	35%
45	Narok County	4,030,657,659	12,665,878,290	32%
46	Kilifi County	4,158,068,890	13,282,691,014	31%
47	Tana River County	1,945,696,586	6,447,528,844	30%
	<b>Total</b>	<b>189,495,496,480</b>	<b>418,816,176,524</b>	<b>45%</b>

**Appendix 11: Personnel Emoluments Versus Total Revenue for County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Budgeted Emoluments (Kshs.)</b>	<b>Actual Emoluments (Kshs.)</b>	<b>Total Revenue (Kshs.)</b>	<b>% Total Revenue</b>
1	Garissa County	598,431,653	563,018,577	917,318,653	61%
2	Narok County	534,916,144	499,174,588	864,968,019	58%
3	Nandi County	487,391,124	488,496,593	851,322,029	57%
4	Isiolo County	297,618,571	277,635,497	514,765,436	54%
5	Wajir County	521,366,308	521,344,871	999,537,966	52%
6	Meru County	508,988,011	508,987,992	992,314,888	51%
7	Kisii County	642,506,009	639,324,751	1,257,630,064	51%
8	Murang'a County	405,754,000	398,505,349	787,079,937	51%
9	Vihiga County	336,199,624	332,045,830	677,409,009	49%
10	Baringo County	430,387,033	429,680,162	882,876,372	49%
11	Migori County	453,603,213	470,877,450	994,477,519	47%
12	Bungoma County	564,098,467	569,814,530	1,225,280,873	47%
13	Lamu County	222,491,470	198,687,308	427,368,719	46%
14	Embu County	298,291,258	267,437,846	579,019,269	46%
15	Turkana County	442,292,719	558,584,199	1,235,254,537	45%
16	Machakos County	470,960,736	480,820,738	1,066,128,487	45%
17	Kakamega County	590,591,044	586,924,072	1,309,842,525	45%
18	Nairobi County	1,033,615,811	897,472,012	2,005,014,296	45%
19	Mandera County	426,032,928	425,596,043	954,793,083	45%
20	Samburu County	300,710,339	300,710,114	681,932,892	44%
21	Makueni County	399,788,951	371,730,253	868,057,775	43%
22	Kirinyaga County	318,211,304	313,925,962	734,881,073	43%
23	Nyamira County	378,131,070	325,478,882	767,033,615	42%
24	Elgeyo/Marakwet County	299,405,495	299,394,201	706,717,023	42%
25	West Pokot County	350,880,737	350,880,737	830,245,641	42%
26	Uasin Gishu County	394,848,764	394,848,764	956,275,539	41%
27	Homa Bay County	414,621,103	415,948,798	1,012,405,450	41%
28	Mombasa County	437,454,607	388,555,759	950,807,393	41%
29	Kiambu County	571,951,227	571,271,477	1,419,787,566	40%
30	Busia County	393,010,583	377,111,602	942,251,854	40%

<b>S/No</b>	<b>County Assembly Name</b>	<b>Budgeted Emoluments (Kshs.)</b>	<b>Actual Emoluments (Kshs.)</b>	<b>Total Revenue (Kshs.)</b>	<b>% Total Revenue</b>
31	Nakuru County	466,947,117	461,583,391	1,166,095,235	40%
32	Tharaka-Nithi County	239,420,067	203,078,900	517,106,065	39%
33	Kericho County	353,402,524	321,147,394	820,153,741	39%
34	Kilifi County	414,936,389	462,881,902	1,189,781,973	39%
35	Kitui County	396,771,385	394,270,338	1,024,015,986	39%
36	Nyandarua County	359,583,293	354,963,582	925,914,901	38%
37	Bomet County	362,894,920	362,894,920	973,829,237	37%
38	Laikipia County	257,177,653	218,336,362	591,582,521	37%
39	Kwale County	293,276,232	277,502,229	791,216,911	35%
40	Kisumu County	321,603,677	284,036,048	836,065,890	34%
41	Siaya County	326,815,378	332,840,002	998,720,529	33%
42	Tana River County	304,116,934	321,210,106	969,683,040	33%
43	Nyeri County	271,014,523	247,402,349	792,988,260	31%
44	Taita/Taveta County	247,826,863	247,666,030	805,520,757	31%
45	Trans Nzoia County	300,309,476	300,187,740	1,049,312,407	29%
46	Marsabit County	251,669,199	251,669,199	891,855,245	28%
47	Kajiado County	256,389,503	230,875,847	887,398,897	26%
	<b>Total</b>	<b>18,948,705,436</b>	<b>18,496,831,296</b>	<b>43,644,039,097</b>	<b>42%</b>

**Appendix 12: Financing Locally-Led Climate Action (FLLoCA) Funding and Expenditure in the Counties for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Name</b>	<b>County Allocation (Kshs.)</b>	<b>County Expenditure (Kshs.)</b>	<b>Unutilized Funds (Kshs.)</b>
1	Migori County	786,800,000	22,357,882	764,442,118
2	Turkana County	445,765,546	82,595,563	363,169,983
3	Trans Nzoia County	438,242,335	371,382,335	66,860,000
4	Bungoma County	433,781,944	42,831,989	390,949,955
5	Kakamega County	412,392,837	101,491,783	310,901,054
6	Machakos County	374,760,975	299,420,404	75,340,571
7	Mandera County	357,865,618	45,224,749	312,640,869
8	Kisii County	345,613,486	33,224,624	312,388,862
9	Nyamira County	306,210,133	98,845,235	207,364,898
10	Busia County	285,377,403	27,923,054	257,454,349
11	Kilifi County	280,727,305	29,389,269	251,338,036
12	Kitui County	279,819,864	88,581,291	191,238,573
13	Baringo County	276,253,296	141,804,342	134,448,954
14	Kericho County	272,062,117	33,437,490	238,624,627
15	Garissa County	265,877,864	8,840,260	257,037,604
16	Nandi County	265,728,422	39,083,028	226,645,394
17	Makueni County	252,625,788	62,491,365	190,134,423
18	Meru County	248,152,328	43,814,602	204,337,726
19	Uasin Gishu County	244,363,692	24,226,667	220,137,025
20	Homa Bay County	241,617,006	109,113,464	132,503,542
21	Kajiado County	204,511,546	14,036,390	190,475,156
22	Kwale County	195,041,209	14,309,743	180,731,466
23	Elgeyo/Marakwet County	181,600,631	37,609,048	143,991,583
24	Laikipia County	176,595,434	71,825,694	104,769,740
25	Nyeri County	171,455,028	43,577,590	127,877,438
26	Embu County	166,094,833	127,111,039	38,983,794
27	Nakuru County	191,000,000	160,105,543	30,894,457
28	Marsabit County	159,509,000	31,787,330	127,721,670
29	Tharaka-Nithi County	149,927,586	141,655,174	8,272,412
30	Bomet County	142,000,000	139,519,868	2,480,132



<b>S/No</b>	<b>County Name</b>	<b>County Allocation (Kshs.)</b>	<b>County Expenditure (Kshs.)</b>	<b>Unutilized Funds (Kshs.)</b>
31	Kiambu County	140,578,726	13,705,952	126,872,774
32	Wajir County	137,235,781	8,904,300	128,331,481
33	Kirinyaga County	134,432,040	17,695,050	116,736,990
34	Siaya County	128,982,155	8,706,775	120,275,380
35	Taita/Taveta County	115,249,574	21,856,138	93,393,436
36	Isiolo County	112,141,788	13,962,045	98,179,743
37	Lamu County	104,196,114	27,779,829	76,416,285
38	Vihiga County	102,000,000	123,633,240	(21,633,240)
39	Tana River County	80,615,617	105,238,994	(24,623,377)
40	Murang'a County	77,364,806	18,789,213	58,575,593
41	Samburu County	52,500,000	52,962,000	(462,000)
42	West Pokot County	48,218,849	48,218,849	-
43	Kisumu County	36,950,658	21,123,837	15,826,821
44	Nyandarua County	33,100,000	1,100,000	32,000,000
45	Narok County	223,513,490	14,460,000	209,053,490
	<b>Total</b>	<b>10,078,852,824</b>	<b>2,985,753,037</b>	<b>7,093,099,787</b>

**Appendix 13: Scholarship and Bursary Funding in the Counties for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Name</b>	<b>Transfer From County (Kshs.)</b>	<b>Bursary Fund Expenditure (Kshs.)</b>	<b>Fund Balances (Kshs.)</b>
1	Kiambu County	300,000,000	392,955,620	(92,955,620)
2	Mandera County	460,000,000	504,985,858	(44,985,858)
3	Nyamira County	101,149,517	138,427,398	(37,277,881)
4	Nyandarua County	204,900,000	223,113,529	(18,213,529)
5	Lamu County	126,977,782	145,095,963	(18,118,181)
6	Baringo County	90,800,000	107,757,725	(16,957,725)
7	Kericho County	192,332,852	208,830,881	(16,498,029)
8	Kisii County	252,350,000	268,528,500	(16,178,500)
9	Elgeyo/Marakwet County	96,407,938	110,233,038	(13,825,100)
10	Murang'a County	252,494,480	264,186,881	(11,692,401)
11	Busia County	117,500,000	129,122,304	(11,622,304)
12	Bomet County	141,000,000	148,932,580	(7,932,580)
13	Kirinyaga County	148,000,000	150,943,922	(2,943,922)
14	Marsabit County	200,000,000	202,234,678	(2,234,678)
15	Kwale County	450,000,000	452,107,479	(2,107,479)
16	Nakuru County	392,681,291	394,717,386	(2,036,095)
17	Kilifi County	350,000,000	351,419,222	(1,419,222)
18	Garissa County	50,000,000	51,135,000	(1,135,000)
19	Kakamega County	240,000,000	240,745,911	(745,911)
20	Siaya County	110,600,000	110,611,161	(11,161)
21	Nairobi County	758,581,084	758,581,084	-
22	Meru County	156,046,000	156,046,000	-
23	Kitui County	84,068,141	84,068,141	-
24	West Pokot County	601,080,000	600,879,572	200,428
25	Laikipia County	75,000,000	74,430,748	569,252
26	Makueni County	129,706,246	128,304,433	1,401,812
27	Machakos County	160,800,930	159,258,754	1,542,176
28	Isiolo County	40,000,000	38,185,009	1,814,991
29	Taita/Taveta	160,683,332	158,611,562	2,071,770
30	Uasin Gishu County	183,753,066	181,364,231	2,388,835

<b>S/No</b>	<b>County Name</b>	<b>Transfer From County (Kshs.)</b>	<b>Bursary Fund Expenditure (Kshs.)</b>	<b>Fund Balances (Kshs.)</b>
31	Nyeri County	108,459,058	104,107,383	4,351,675
32	Mombasa County	486,872,312	482,106,916	4,765,396
33	Vihiga County	151,100,000	143,451,298	7,648,702
34	Samburu County	142,149,254	133,617,363	8,531,891
35	Nandi County	142,500,000	132,781,936	9,718,064
36	Narok County	379,000,000	363,904,251	15,095,749
37	Kajiado County	155,000,000	139,013,623	15,986,377
38	Homa bay County	222,560,400	204,635,584	17,924,816
39	Kisumu County	205,000,000	185,784,597	19,215,403
40	Bungoma County	321,700,000	296,670,889	25,029,112
41	Tharaka Nithi	34,000,000	405,562	33,594,438
42	Turkana County	534,219,180	482,333,205	51,885,975
43	Tana River County	154,500,000	93,245,365	61,254,635
44	Trans Nzoia County	75,000,000	3,375,000	71,625,000
45	Wajir County	130,080,000	51,800,501	78,279,499
46	Embu County	100,000,000	6,021,110	93,978,890
47	Migori County	1,200,003,369	115,615,038	1,084,388,331
	<b>Total</b>	<b>11,169,056,232</b>	<b>9,874,684,190</b>	<b>1,294,372,042</b>

**Appendix 14: Inaccuracies in the Financial Statements for County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs.)</b>
1	Kilifi County	300,113,167
2	Tana River County	284,128,779
3	Taita/Taveta County	779,457,444
4	Garissa County	2,661,985,420
5	Marsabit County	595,527,953
6	Kitui County	Not indicated
7	Makueni County	Not indicated
8	Nyandarua County	897,556,896
9	West Pokot County	46,884,886
10	Trans Nzoia County	481,533,814
11	Nandi County	2,032,123,810
12	Baringo County	510,320,219
13	Laikipia County	7,534,674
14	Nakuru County	67,202,985
15	Siaya County	1,381,140,093
16	Kisii County	574,699,954
17	Nyamira County	26,991,071
	<b>Total</b>	<b>10,647,201,165</b>

**Appendix 15: Unsupported Expenditure in County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs.)</b>
1	Garissa County	1,984,930,803
2	Kwale County	720,668,433
3	Machakos County	367,389,689
4	Wajir County	328,143,538
5	Tana River County	267,258,354
6	Mandera County	238,387,429
7	Siaya County	203,420,974
8	Nairobi County	165,411,542
9	Narok County	143,690,414
10	Uasin Gishu County	141,250,617
11	Nakuru County	135,527,590
12	Embu County	122,723,404
13	Kiambu County	90,684,350
14	Kilifi County	78,394,361
15	Kakamega County	53,759,174
16	Kisumu County	51,856,771
17	Kericho County	46,726,343
18	Nandi County	46,670,400
19	Nyeri County	39,729,202
20	Kisii County	26,202,532
21	Busia County	24,861,694
22	Laikipia County	20,250,408
23	Trans Nzoia County	17,281,841
24	Mombasa County	17,039,960
25	Nyamira County	15,745,000
26	Taita/Taveta County	14,247,194
27	Marsabit County	7,148,000
28	Kirinyaga County	3,778,000
29	Elgeyo/Marakwet County	2,730,778
30	Homa Bay County	2,192,000
31	Meru County	1,700,000

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs.)</b>
32	Baringo County	900,000
	<b>Total</b>	<b>5,380,700,795</b>

**Appendix 16: Unreconciled Variances in County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs.)</b>
1	Lamu County	35,383,342,258
2	Nakuru County	5,797,510,566
3	Tana River County	2,865,786,560
4	Nairobi County	2,233,168,154
5	Machakos County	1,748,989,637
6	Kisumu County	1,726,755,826
7	Baringo County	1,383,865,447
8	Murang'a County	1,358,832,317
9	Homa Bay County	999,314,288
10	Kilifi County	867,708,529
11	Nyandarua County	813,601,012
12	Bungoma County	754,193,214
13	Uasin Gishu County	633,070,032
14	Kericho County	498,998,243
15	Vihiga County	314,645,241
16	Kirinyaga County	156,837,693
17	Siaya County	150,730,464
18	Embu County	91,628,124
19	Taita/Taveta County	77,553,567
20	Nandi County	41,680,095
21	Elgeyo/Marakwet County	38,217,487
22	Meru County	36,071,586
23	Busia County	35,854,350
24	Kajiado County	26,820,421
25	Bomet County	13,811,570
26	Kiambu County	13,599,262
27	Kakamega County	7,225,126
	<b>Total</b>	<b>58,069,811,069</b>

**Appendix 17: Unauthorized Reallocation of Expenditure in County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs.)</b>
1	Kwale County	1,315,790,267
2	Narok County	183,474,862
3	Siaya County	178,246,942
4	Mombasa County	100,472,269
5	Marsabit County	83,153,325
6	Tharaka-Nithi County	66,039,293
7	Makueni County	54,886,832
8	Baringo County	51,369,140
9	Nakuru County	47,624,112
10	Laikipia County	35,602,667
11	Busia County	30,971,078
12	Kiambu County	19,121,974
13	Lamu County	17,637,689
14	Homa Bay County	7,305,000
15	Taita/Taveta County	1,300,000
	<b>Total</b>	<b>2,192,995,450</b>



**Appendix 18: Unsupported Balances in County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs.)</b>
1	Tana River County	4,208,324,503
2	Kitui County	3,111,155,760
3	Kericho County	1,781,083,082
4	Kirinyaga County	1,229,536,760
5	Kakamega County	711,017,898
6	Bungoma County	690,797,489
7	Nyandarua County	531,345,973
8	Migori County	191,595,218
9	Nyamira County	124,722,994
10	Bomet County	123,910,721
11	Trans Nzoia County	120,193,069
12	Kilifi County	90,140,166
13	Baringo County	84,386,780
14	Tharaka-Nithi County	76,734,652
15	Embu County	62,940,557
16	Meru County	42,337,783
17	Kajiado County	23,726,610
18	Mandera County	10,641,645
19	West Pokot County	477,320
	<b>Total</b>	<b>13,215,068,980</b>

**Appendix 19: Voided Transactions in County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Transaction Count</b>	<b>Amount (Kshs.)</b>
1	Nairobi County	9,596	31,521,784,418
2	Narok County	1,673	5,249,670,709
3	Kiambu County	3,531	5,219,659,850
4	Kilifi County	4,191	5,043,949,597
5	Kakamega County	3,235	4,974,571,043
6	Turkana County	1,170	4,170,589,899
7	Garrisa County	1,019	3,489,270,106
8	Bungoma County	1,299	2,945,551,049
9	Kisumu County	3,858	2,582,069,052
10	Isiolo County	1,645	2,578,659,493
11	Wajir County	1,035	2,293,660,421
12	Busia County	1,962	2,155,388,788
13	Meru County	1,427	2,150,872,669
14	Trans Nzoia County	2,979	2,062,796,219
15	Kajiado County	834	1,971,257,469
16	Machakos County	2,173	1,968,652,988
17	Siaya County	2,089	1,952,925,016
18	Kwale County	1,765	1,890,599,512
19	Uasin Gishu County	888	1,801,509,426
20	Murang'a County	1,449	1,574,027,220
21	Mombasa County	765	1,534,306,703
22	Embu County	1,162	1,470,224,741
23	Taita Taveta County	420	1,330,965,955
24	Nandi County	498	1,277,498,652
25	Tana River County	618	1,225,716,463
26	Homabay County	438	1,222,559,608
27	Makueni County	4,681	1,216,215,033
28	Westpokot County	932	1,138,033,266
29	Laikipia County	931	1,063,523,594
30	Kitui County	2,332	1,055,156,739
31	Kirinyaga County	946	1,000,034,710
32	Nyamira County	787	989,167,312

<b>S/No</b>	<b>County Executive Name</b>	<b>Transaction Count</b>	<b>Amount (Kshs.)</b>
33	Marsabit County	1,236	920,481,762
34	Bomet County	1,502	872,030,651
35	Vihiga County	1,023	818,076,160
36	Kericho County	1,447	817,899,296
37	Baringo County	1,081	691,923,761
38	Elgeyo County	1,196	542,150,719
39	Nyeri County	722	527,252,502
40	Nyandarua County	3,125	526,040,887
41	Tharaka County	615	510,570,784
42	Kisii County	921	503,797,521
43	Mandera County	204	448,288,733
44	Samburu County	411	358,621,664
45	Nakuru County	240	308,061,121
46	Lamu County	440	305,466,934
47	Migori County	83	219,385,548
	<b>Total</b>	<b>76,574</b>	<b>110,490,915,762</b>

**Appendix 20: Unresolved Prior Year Matters in County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>S/No</b>	<b>County Executive Name</b>
1	Mombasa County Executive	21	Trans Nzoia County Executive
2	Kwale County Executive	22	Uasin Gishu County Executive
3	Kilifi County Executive	23	Elgeyo/Marakwet County Executive
4	Tana River County Executive	24	Nandi County Executive
5	Lamu County Executive	25	Baringo County Executive
6	Taita/Taveta County Executive	26	Laikipia County Executive
7	Garissa County Executive	27	Nakuru County Executive
8	Wajir County Executive	28	Kajiado County Executive
9	Marsabit County Executive	29	Kericho County Executive
10	Isiolo County Executive	30	Kakamega County Executive
11	Meru County Executive	31	Vihiga County Executive
12	Tharaka-Nithi County Executive	32	Bungoma County Executive
13	Kitui County Executive	33	Busia County Executive
14	Makueni County Executive	34	Siaya County Executive
15	Nyandarua County Executive	35	Kisumu County Executive
16	Nyeri County Executive	36	Homa Bay County Executive
17	Kirinyaga County Executive	37	Migori County Executive
18	Kiambu County Executive	38	Kisii County Executive
19	West Pokot County Executive	39	Nyamira County Executive
20	Samburu County Executive	40	Nairobi County Executive

**Appendix 21: Non-Compliance with Fiscal Responsibility Principles on Wage Bill in County Executives During the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Personnel Emoluments (Kshs.)</b>	<b>Total Revenue (Kshs.)</b>	<b>%-Wage to Total Revenue</b>
1	Kisii County	5,647,519,423	8,284,558,775	68%
2	Taita/Taveta County	2,661,985,420	4,006,125,483	66%
3	Elgeyo/Marakwet County	2,492,554,613	4,522,701,628	55%
4	Nyeri County	3,981,766,677	7,253,744,913	55%
5	Nandi County	3,933,307,091	7,185,688,945	55%
6	Laikipia County	2,949,101,094	5,390,366,893	55%
7	Murang'a County	3,685,639,768	6,783,549,529	54%
8	Nairobi County	17,293,371,865	31,871,477,161	54%
9	Homa Bay County	4,205,707,306	7,967,540,682	53%
10	Mombasa County	6,287,283,596	11,947,471,895	53%
11	Kisumu County	4,462,912,360	8,584,243,710	52%
12	Nyamira County	3,038,348,148	5,884,949,781	52%
13	Tharaka-Nithi County	2,354,655,972	4,688,222,963	50%
14	Kericho County	3,187,074,306	6,353,006,481	50%
15	Bomet County	3,239,817,670	6,508,445,326	50%
16	Meru County	4,611,166,325	9,276,775,770	50%
17	Kirinyaga County	2,613,372,430	5,356,680,031	49%
18	Garissa County	3,860,417,424	7,935,375,572	49%
19	Baringo County	3,214,252,532	6,659,679,065	48%
20	Vihiga County	2,382,693,382	4,963,541,189	48%
21	Kajiado County	3,783,743,196	7,915,412,157	48%
22	Makueni County	3,873,777,028	8,373,777,028	46%
23	Lamu County	1,593,862,717	3,469,572,977	46%
24	Bungoma County	4,859,170,763	10,773,422,692	45%
25	Machakos County	5,959,269,939	13,278,940,564	45%
26	Kakamega County	5,624,458,149	12,572,429,645	45%
27	Kiambu County	7,890,419,502	17,709,147,271	45%
28	Isiolo County	2,082,321,741	4,701,820,844	44%
29	Uasin Gishu County	4,261,101,832	9,709,129,531	44%
30	West Pokot County	2,613,594,025	5,967,223,847	44%

<b>S/No</b>	<b>County Executive Name</b>	<b>Personnel Emoluments (Kshs.)</b>	<b>Total Revenue (Kshs.)</b>	<b>%-Wage to Total Revenue</b>
31	Marsabit County	3,007,441,497	6,911,278,809	44%
32	Nyandarua County	2,440,833,652	5,710,177,876	43%
33	Wajir County	4,155,910,662	10,166,128,101	41%
34	Siaya County	2,872,515,819	7,095,447,929	40%
35	Embu County	2,434,981,502	6,022,913,829	40%
36	Samburu County	2,272,177,410	5,724,353,308	40%
37	Nakuru County	6,447,452,070	16,362,575,243	39%
38	Busia County	3,085,605,917	7,997,291,623	39%
39	Kitui County	5,002,692,126	13,074,283,745	38%
40	Mandera County	4,111,229,696	10,749,914,764	38%
41	Migori County	3,255,148,943	8,667,087,798	38%
42	Kwale County	3,534,133,545	9,448,307,309	37%
43	Trans Nzoia County	3,197,121,378	8,621,915,309	37%
44	Turkana County	4,899,162,834	13,973,380,385	35%

**Appendix 22: Non-Adherence to One-Third Basic Salary Requirement in County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Employees Earning Less than One-Third of Basic Pay</b>
1	Nandi County	3719
2	Kitui County	1909
3	Meru County	1707
4	Kiambu County	1575
5	Embu County	1366
6	Nakuru County	1180
7	Kakamega County	1055
8	Busia County	1032
9	Bungoma County	866
10	Homa Bay County	847
11	Turkana County	830
12	Uasin Gishu County	764
13	Laikipia County	733
14	Kajiado County	650
15	Murang'a County	571
16	Migori County	463
17	Kisumu County	449
18	Elgeyo/Marakwet County	351
19	Tana River County	331
20	Kericho County	257
21	Kirinyaga County	249
22	Siaya County	245
23	Mombasa County	237
24	Bomet County	236
25	Narok County	224
26	Nyeri County	214
27	Makueni County	187
28	Garissa County	166
29	Wajir County	158
30	Baringo County	79
31	Kilifi County	68

<b>S/No</b>	<b>County Executive Name</b>	<b>Employees Earning Less than One-Third of Basic Pay</b>
32	Tharaka-Nithi County	50
33	Nyamira County	48
34	Isiolo County	29
35	Kisii County	28
36	Machakos County	20
37	Trans Nzoia County	Not Indicated
38	West Pokot County	Not Indicated
	<b>Total</b>	<b>22,893</b>



**Appendix 23: Non-Compliance with the 30% Ethnic Balance in County Executives During the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Employees from Dominant Community</b>
1	Nyandarua County	96%
2	Elgeyo/Marakwet County	95%
3	Kisii County	94%
4	Nyamira County	94%
5	Nandi County	94%
6	Kericho County	94%
7	Nyeri County	94%
8	Murang'a County	93%
9	Kirinyaga County	92%
10	Kakamega County	91%
11	Kitui County	91%
12	West Pokot County	90%
13	Siaya County	89%
14	Busia County	88%
15	Kisumu County	87%
16	Uasin Gishu County	86%
17	Machakos County	85%
18	Kiambu County	85%
19	Turkana County	84%
20	Narok County	83%
21	Kilifi County	79%
22	Kwale County	76%
23	Samburu County	72%
24	Migori County	72%
25	Kajiado County	71%
26	Laikipia County	71%
27	Tharaka-Nithi County	69%
28	Embu County	60%
29	Trans Nzoia County	53%
30	Mandera County	51%
31	Nakuru County	48%

<b>S/No</b>	<b>County Executive Name</b>	<b>Employees from Dominant Community</b>
32	Isiolo County	47%
33	Tana River County	38%

**Appendix 24: Procurement Irregularities in County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs.)</b>
1	Nairobi County	3,298,770,893
2	Kericho County	1,983,574,626
3	Kakamega County	531,529,970
4	Nyandarua County	445,200,287
5	Kisii County	364,112,718
6	Migori County	338,836,506
7	Samburu County	335,382,066
8	Machakos County	292,418,177
9	Narok County	273,355,924
10	Kiambu County	271,469,991
11	Kilifi County	243,079,020
12	West Pokot County	232,098,357
13	Uasin Gishu County	225,537,240
14	Tana River County	200,367,948
15	Lamu County	169,955,465
16	Marsabit County	159,250,917
17	Kisumu County	157,002,113
18	Nandi County	109,987,280
19	Isiolo County	104,372,400
20	Laikipia County	94,412,495
21	Nyeri County	76,744,356
22	Bomet County	65,881,717
23	Nakuru County	51,609,662
24	Elgeyo/Marakwet County	16,504,790
25	Mandera County	15,499,412
26	Wajir County	13,740,626
27	Homa Bay County	7,700,000
28	Baringo County	6,896,803
29	Busia County	4,980,550
30	Meru County	2,390,000
31	Vihiga County	2,033,107

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs.)</b>
32	Trans Nzoia County	-
	<b>Total</b>	<b>10,094,695,416</b>

**Appendix 25: Irregular Contributions to the Council of Governors for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount (Kshs)</b>
1	Kilifi County	3,000,000
2	Lamu County	2,000,000
3	Garissa County	3,000,000
4	Wajir County	3,500,000
5	Mandera County	2,000,000
6	Tharaka-Nithi County	5,000,000
7	Embu County	3,000,000
8	Kitui County	3,220,000
9	Machakos County	3,000,000
10	Makueni County	3,600,000
11	Nyandarua County	1,360,000
12	Nyeri County	8,000,000
13	Kiambu County	6,400,000
14	Samburu County	3,000,000
15	Nandi County	5,800,000
16	Laikipia County	3,000,000
17	Nakuru County	3,000,000
18	Kakamega County	3,000,000
19	Vihiga County	3,000,000
20	Bungoma County	2,948,276
21	Siaya County	3,000,000
22	Migori County	3,000,000
23	Nairobi City County	3,000,000
	<b>Total</b>	<b>79,828,276</b>

**Appendix 26: Delayed Projects in County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>No of Delayed Projects</b>	<b>Contract Sum (Kshs.)</b>
1	Nakuru County	582	7,564,148,371
2	Bungoma County	5	3,036,076,645
3	Trans Nzoia County	Not indicated	2,173,689,112
4	Narok County	1	1,515,064,410
5	Nandi County	11	1,231,151,300
6	Kirinyaga County	5	1,124,821,108
7	Uasin Gishu County	2	930,212,450
8	Tharaka-Nithi County	4	737,401,254
9	Nyamira County	10	607,199,067
10	Isiolo County	Not indicated	545,211,810
11	Nairobi County	6	517,336,738
12	Vihiga County	4	493,408,873
13	Busia County	3	457,939,078
14	Siaya County	5	451,685,619
15	Bomet County	Not indicated	394,385,293
16	Tana River County	4	348,592,299
17	Garissa County	4	317,707,437
18	Baringo County	2	182,621,468
19	Makueni County	3	113,907,396
20	Kericho County	Not indicated	87,417,116
21	Migori County	12	86,071,802
22	Kilifi County	2	74,502,787
23	Meru County	Not indicated	72,228,688
24	Nyandarua County	1	43,415,636
25	Lamu County	4	38,794,817
26	Kisii County	2	29,047,846
27	Mombasa County	1	26,264,610
28	Marsabit County	7	22,100,000
29	Kitui County	3	21,672,702
30	Turkana County	1	20,313,981
31	Kiambu County	1	12,183,714

<b>S/No</b>	<b>County Executive Name</b>	<b>No of Delayed Projects</b>	<b>Contract Sum (Kshs.)</b>
32	Elgeyo/Marakwet County	1	10,987,030
33	Kwale County	1	6,884,722
34	Embu County	1	1,999,004
	<b>Total</b>	<b>688</b>	<b>23,296,444,183</b>

**Appendix 27: Stalled/Abandoned Projects in County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Number of Stalled Projects</b>	<b>Contract Sum (Kshs.)</b>
1	Kakamega County	8	8,152,680,753
2	Nairobi County	6	2,460,888,080
3	Trans Nzoia County	2	2,101,364,258
4	Isiolo County	2	1,216,704,325
5	Turkana County	Various	1,131,373,148
6	Uasin Gishu County	3	826,051,814
7	West Pokot County	5	650,347,828
8	Garissa County	17	504,292,598
9	Siaya County	2	488,189,885
10	Kitui County	Various	404,585,303
11	Nyandarua County	43	403,913,801
12	Kwale County	4	352,822,534
13	Machakos County	54	314,262,161
14	Samburu County	2	168,230,938
15	Kericho County	3	143,081,088
16	Nyamira County	2	130,098,679
17	Bomet County	Various	98,944,483
18	Wajir County	3	95,455,794
19	Baringo County	2	76,230,193
20	Elgeyo/Marakwet County	4	73,167,433
21	Nakuru County	27	60,287,502
22	Busia County	8	54,447,480
23	Taita/Taveta County	7	44,982,286
24	Meru County	2	36,886,105
25	Makueni County	6	35,146,971
26	Kajiado County	3	27,121,769
27	Lamu County	2	14,978,117
28	Nandi County	Various	9,954,900
29	Vihiga County	1	3,262,337
30	Tana River County	1	1,682,696
31	Marsabit County	1	-



<b>S/No</b>	<b>County Executive Name</b>	<b>Number of Stalled Projects</b>	<b>Contract Sum (Kshs.)</b>
32	Embu County	1	-
33	Kisumu County	27	-
	<b>Total</b>	<b>248</b>	<b>20,081,435,259</b>

**Appendix 28: Lack of Updated Fixed Asset Registers During the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>
1	Uasin Gishu County
2	Nakuru County
3	Kakamega County
4	Lamu County
5	Kajiado County
6	Marsabit County
7	Isiolo County
8	Turkana County
9	Homa Bay County
10	Trans Nzoia County

11	Mandera County
12	Embu County
13	Kilifi County
14	Wajir County
15	Nandi County
16	Nairobi County
17	Nyeri County
18	Baringo County
19	Busia County
20	Tana River County
21	Nyandarua County

**Appendix 29: Salaries Outside IPPD in the County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>	<b>Amount paid outside IPPD (Kshs.)</b>
1	Machakos County	487,009,214
2	Nairobi County	463,434,545
3	Samburu County	319,651,201
4	Nandi County	296,929,835
5	Nyeri County	268,587,823
6	Kisumu County	210,009,458
7	Mandera County	188,987,235
8	Laikipia County	159,312,438
9	Busia County	119,036,047
10	Kiambu County	65,254,713
11	Nyandarua County	57,777,835
12	Narok County	48,517,077
13	Uasin Gishu County	29,956,721
14	Wajir County	23,792,180
15	Tharaka-Nithi County	16,746,137
16	Siaya County	14,509,755
17	Trans Nzoia County	11,010,887
18	Nakuru County	1,067,250
19	Marsabit County	288,645,729
20	Garissa County	377,787,076
	<b>Total</b>	<b>3,448,023,156</b>

**Appendix 30: County Executives with Audit Committee Compliance Gaps for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>
1	Uasin Gishu County
2	Elgeyo/Marakwet County
3	Nakuru County
4	Kajiado County
5	Kisii County
6	Garissa County
7	Marsabit County
8	Vihiga County
9	Nyamira County
10	Bomet County
11	Homa Bay County

<b>S/No</b>	<b>County Executive Name</b>
12	Machakos County
13	Kitui County
14	West Pokot County
15	Laikipia County
16	Narok County
17	Kilifi County
18	Wajir County
19	Nandi County
20	Kisumu County
21	Nyandarua County
22	Kiambu County

**Appendix 31: Lack of a Risk Management Policy in County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>
1	Uasin Gishu County
2	Nakuru County
3	Samburu County
4	Kajiado County
5	Marsabit County
6	Trans Nzoia County

<b>S/No</b>	<b>County Name</b>
7	Mandera County
8	Narok County
9	Kisumu County
10	Tana River County
11	Nyandarua County
12	Bungoma County

**Appendix 32: Lack of Effective Internal Oversight Mechanisms in County Executives for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Executive Name</b>
1	Mombasa County Executive
2	Uasin Gishu County
3	Elgeyo/Marakwet County
4	Kajiado County
5	Kisii County
6	Vihiga County
7	Turkana County

<b>S/No</b>	<b>County Executive Name</b>
8	Homa Bay County
9	Narok County
10	Kericho County
11	Nyandarua County
12	Bungoma County
13	Kiambu County

**Appendix 33: Unsupported Expenditure in County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amount (Kshs.)</b>
1	Migori County	118,270,257
2	Kisii County	81,797,414
3	Homa Bay County	71,890,349
4	Nairobi County	62,547,421
5	Laikipia County	36,583,348
6	Vihiga County	34,281,110
7	Kakamega County	13,695,404
8	Taita/Taveta County	12,503,823
9	Nandi County	12,501,488
10	Kisumu County	9,432,158
11	Siaya County	9,270,180
12	Garissa County	4,851,900
13	Makueni County	4,375,000
14	Wajir County	4,133,000
15	Mandera County	3,163,786
16	Samburu County	3,150,000
17	Kiambu County	2,911,422
18	Baringo County	1,500,000
19	Kajiado County	1,000,000
20	Nyeri County	912,179
	<b>Total</b>	<b>488,770,239</b>

**Appendix 34: Unreconciled Variances for County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amount (Kshs.)</b>
1	Kilifi County	1,377,200
2	Lamu County	165,051,713
3	Embu County	2,559,419
4	Machakos County	129,611,751
5	Nyandarua County	98,373,853
6	Kirinyaga County	53,675,223
7	Murang'a County	1,238,633
8	Kiambu County	176,960,000
9	Samburu County	12,886,059
10	Elgeyo/Marakwet County	788,482,441
11	Baringo County	31,235,001
12	Narok County	47,586,875
13	Kakamega County	97,599,157
14	Busia County	1,347,810
15	Homa Bay County	41,636,022
16	Migori County	102,695,885
17	Nairobi County	20,104,350
	<b>Total</b>	<b>1,772,421,392</b>

**Appendix 35: Voided Transactions in County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Transaction Count</b>	<b>Amount (Kshs.)</b>
1	Turkana County	709	896,486,828
2	Trans Nzoia County	592	451,408,503
3	Bomet County	176	409,202,600
4	Kajiado County	1,205	393,396,073
5	Tharaka County	1,226	331,563,587
6	Busia County	606	313,522,387
7	Kirinyaga County	251	304,808,097
8	Embu County	453	268,871,529
9	Nyamira County	432	267,808,195
10	Makueni County	247	214,168,282
11	Murang'a County	959	208,182,218
12	Bungoma County	241	181,844,045
13	Kiambu County	759	164,052,130
14	Migori County	777	151,704,296
15	Garrisa County	92	143,191,076
16	Nakuru County	330	131,403,449
17	Machakos County	303	128,181,054
18	Laikipia County	242	124,389,022
19	Siaya County	505	116,911,085
20	Wajir County	184	116,825,969
21	Marsabit County	63	115,053,013
22	Uasin Gishu County	24	113,680,595
23	Nandi County	201	106,532,926
24	Mombasa County	229	94,508,567
25	Nyandarua County	83	93,835,674
26	Kwale County	18	85,999,799
27	Kisumu County	269	85,036,699
28	West pokot County	294	82,268,011
29	Narok County	13	79,866,758
30	Kericho County	305	64,751,236

<b>S/No</b>	<b>County Assembly Name</b>	<b>Transaction Count</b>	<b>Amount (Kshs.)</b>
31	Meru County	81	64,360,974
32	Kilifi County	47	56,268,412
33	Samburu County	100	55,557,469
34	Taita Taveta County	110	53,557,521
35	Kisii County	359	51,812,112
36	Nyeri County	74	36,055,880
37	Lamu County	49	34,103,536
38	Homabay County	51	29,789,741
39	Nairobi County	158	29,559,113
40	Vihiga County	30	24,930,327
41	Mandera County	40	5,560,199
42	Baringo County	14	3,647,818
43	Elgeyo County	6	767,198
44	Isiolo County	8	765,220
	<b>Total</b>	<b>12,915</b>	<b>6,686,189,221</b>

**Appendix 36: Unresolved Prior Year Issues in County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>
1	Mombasa County
2	Kwale County
3	Kilifi County
4	Taita/Taveta County
5	Wajir County
6	Tharaka-Nithi County
7	Kitui County
8	Kirinyaga County
9	Kiambu County
10	West Pokot County
11	Samburu County
12	Elgeyo/Marakwet County



<b>S/No</b>	<b>County Assembly Name</b>
13	Nandi County
14	Baringo County
15	Laikipia County
16	Nakuru County
17	Narok County
18	Kajiado County
19	Kericho County
20	Bomet County
21	Kakamega County
22	Vihiga County
23	Bungoma County
24	Busia County
25	Siaya County
26	Kisumu County
27	Homa Bay County
28	Kisii County
29	Nyamira County
30	Nairobi County

**Appendix 37: Non-Compliance with Fiscal Responsibility Principles on Wage Bill for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Personnel Emoluments (Kshs)</b>	<b>Total Revenue (Kshs)</b>	<b>%-wage to Total Revenue</b>
1	Garissa County	563,018,577	917,318,653	61%
2	Narok County	499,174,588	864,968,019	58%
3	Nandi County	488,496,593	851,322,029	57%
4	Isiolo County	277,635,497	514,765,436	54%
5	Wajir County	521,344,871	999,537,966	52%
6	Meru County	508,987,992	992,314,888	51%
7	Kisii County	639,324,751	1,257,630,064	51%
8	Murang'a County	398,505,349	787,079,937	51%
9	Vihiga County	332,045,830	677,409,009	49%
10	Baringo County	429,680,162	882,876,372	49%
11	Migori County	470,877,450	994,477,519	47%
12	Bungoma County	569,814,530	1,225,280,873	47%
13	Lamu County	198,687,308	427,368,719	46%
14	Embu County	267,437,846	579,019,269	46%
15	Turkana County	558,584,199	1,235,254,537	45%
16	Machakos County	480,820,738	1,066,128,487	45%
17	Kakamega County	586,924,072	1,309,842,525	45%
18	Nairobi County	897,472,012	2,005,014,296	45%
19	Mandera County	425,596,043	954,793,083	45%
20	Samburu County	300,710,114	681,932,892	44%
21	Makueni County	371,730,253	868,057,775	43%
22	Kirinyaga County	313,925,962	734,881,073	43%
23	Nyamira County	325,478,882	767,033,615	42%
24	Elgeyo/Marakwet County	299,394,201	706,717,023	42%
25	West Pokot County	350,880,737	830,245,641	42%
26	Uasin Gishu County	394,848,764	956,275,539	41%
27	Homa Bay County	415,948,798	1,012,405,450	41%
28	Mombasa County	388,555,759	950,807,393	41%
29	Kiambu County	571,271,477	1,419,787,566	40%
30	Busia County	377,111,602	942,251,854	40%

<b>S/No</b>	<b>County Assembly Name</b>	<b>Personnel Emoluments (Kshs)</b>	<b>Total Revenue (Kshs)</b>	<b>%-wage to Total Revenue</b>
31	Nakuru County	461,583,391	1,166,095,235	40%
32	Tharaka-Nithi County	203,078,900	517,106,065	39%
33	Kericho County	321,147,394	820,153,741	39%
34	Kilifi County	462,881,902	1,189,781,973	39%
35	Kitui County	394,270,338	1,024,015,986	39%
36	Nyandarua County	354,963,582	925,914,901	38%
37	Bomet County	362,894,920	973,829,237	37%

**Appendix 38: Non-Adherence to One-Third Basic Salary Requirement in County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Employees Earning Less than One-Third of Basic Pay</b>
1	Taita/Taveta County	18
2	Garissa County	7
3	Marsabit County	4
4	Vihiga County	Not Indicated
5	Nyamira County	34
6	Kiambu County	53
7	Samburu County	10
8	Machakos County	39
9	Uasin Gishu County	24
10	Tharaka-Nithi County	10
11	West Pokot County	17
12	Laikipia County	21
13	Narok County	177
14	Makueni County	22
15	Migori County	28
16	Elgeyo/Marakwet County	37
17	Kakamega County	4
18	Siaya County	Not Indicated
19	Kwale County	5
20	Nyeri County	32
21	Busia County	131
22	Kisumu County	288
23	Wajir County	2
24	Nandi County	26
25	Meru County	6
26	Turkana County	367
27	Bomet County	9
28	Homa Bay County	17

**Appendix 39: Non-Compliance with the 30% Ethnic Balance in County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>
1	Mombasa County
2	Kwale County
3	Kilifi County
4	Taita/Taveta County
5	Wajir County
6	Isiolo County
7	Meru County
8	Tharaka-Nithi County
9	Embu County
10	Kitui County
11	Machakos County
12	Nyeri County
13	Kirinyaga County
14	Murang'a County
15	Kiambu County
16	Turkana County
17	West Pokot County
18	Samburu County
19	Trans Nzoia County

<b>S/No</b>	<b>County Name</b>
20	Uasin Gishu County
21	Elgeyo/Marakwet County
22	Nandi County
23	Baringo County
24	Laikipia County
25	Nakuru County
26	Kajiado County
27	Kericho County
28	Kakamega County
29	Vihiga County
30	Bungoma County
31	Busia County
32	Siaya County
33	Kisumu County
34	Homa Bay County
35	Migori County
36	Kisii County
37	Nyamira County
38	Nairobi County

**Appendix 40: Procurement and Other Related Issues in County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amount (Kshs)</b>
1	Tharaka-Nithi County	27,883,244
2	Machakos County	28,922,833
3	Makueni County	54,987,616
4	Nyandarua County	3,000,000
5	Nyeri County	15,477,550
6	Kiambu County	210,000
7	Samburu County	699,650
8	Nandi County	55,181,121
9	Baringo County	20,504,737
10	Laikipia County	6,910,753
11	Kericho County	7,854,532
12	Vihiga County	74,446,130
13	Busia County	4,995,860
14	Siaya County	Not Indicated
15	Homa Bay County	5,570,000
16	Migori County	10,131,987
17	Kisii County	1,800,000
18	Nyamira County	4,659,674
19	Nairobi County	4,960,210

**Appendix 41: Irregular Contributions to the SOCATT (Society of Clerks at-the-Table)  
in County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amount (Kshs.)</b>
1	Nakuru County	2,500,000
2	Wajir County	750,000
3	Marsabit County	500,000
4	Vihiga County	750,000
5	Mandera County	750,000
6	Embu County	750,000
7	Nyeri County	750,000
8	Busia County	5,000,000
9	Laikipia County	750,000
10	Samburu County	750,000
11	Nyandarua County	1,044,000
12	Bungoma County	750,000
13	Bomet County	1,200,000
	<b>Total</b>	<b>16,244,000</b>

**Appendix 42: Irregular Contributions to the CAF (County Assemblies Forum) in County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amount in Kshs.</b>
1	Elgeyo/Marakwet County	5,000,000
2	Nakuru County	750,000
3	Kakamega County	3,000,000
4	Taita/Taveta County	2,000,000
5	Marsabit County	5,000,000
6	Vihiga County	300,000
7	Mandera County	6,000,000
8	Machakos County	2,000,000
9	Uasin Gishu County	500,000
10	Kwale County	2,000,000
11	Nyeri County	2,000,000
12	Busia County	500,000
13	Kitui County	5,750,000
14	Bungoma County	14,700,000
15	Bomet County	1,500,000
16	Homa Bay County	1,300,000
17	Wajir County	5,000,000
	<b>Total</b>	<b>57,300,000</b>



**Appendix 43: Non-Compliance with Constitution and other Laws in County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amount (Kshs.)</b>
1	Tana River County	-
2	Taita/Taveta County	10,836,500
3	Wajir County	-
4	Mandera County	-
5	Marsabit County	131,073,312
6	Isiolo County	-
7	Meru County	-
8	Embu County	27,669,357
9	Nyandarua County	26,782,092
10	Turkana County	-
11	Uasin Gishu County	37,702,163
12	Nandi County	51,390,800
13	Laikipia County	6,184,038
14	Narok County	5,220,800
15	Vihiga County	901,600
16	Bungoma County	603,345
17	Busia County	3,401,000
18	Siaya County	-
19	Kisumu County	66,288,787
20	Homa Bay County	-
21	Nyamira County	169,585

**Appendix 44: Personnel Emoluments Paid Manually in County Assemblies for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>	<b>Amount (Kshs.)</b>
1	Kajiado County	19,178,565
2	Tana River County	4,536,480
3	Makueni County	11,328,263
4	Migori County	47,325,407
5	Kwale County	52,931,684
6	Nyeri County	32,732,789
7	Kisumu County	8,069,346
8	Uasin Gishu County	56,961,069
9	Wajir County	9,916,292
10	Nandi County	555,240
11	Isiolo County	16,638,567
12	Bomet County	72,335,009
13	Elgeyo/Marakwet County	26,035,200
14	Nakuru County	5,679,792
15	Laikipia County	25,442,629
16	Narok County	70,326,172
	<b>Total</b>	<b>459,992,504</b>

**Appendix 45: County Assemblies that Failed to Establish Audit Committees for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>
1	Garissa County
2	Marsabit County
3	Vihiga County
4	Nyamira County
5	Isiolo County
6	Meru County
7	Homa Bay County
8	Tharaka-Nithi County
9	West Pokot County
10	Lamu County
11	Kiambu County
12	Samburu County
13	Kisii County
14	Mandera County
15	Embu County
16	Machakos County
17	Tana River County
18	Makueni County
19	Migori County
20	Kilifi County
21	Wajir County
22	Busia County
23	Kisumu County

**Appendix 46: County Assemblies with Ineffective Internal Audit Function for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>
1	Marsabit County
2	Vihiga County
3	Nyamira County
4	Turkana County
5	Homa Bay County
6	Tharaka-Nithi County
7	West Pokot County
8	Laikipia County
9	Lamu County
10	Murang'a County
11	Samburu County
12	Kisii County
13	Embu County
14	Trans Nzoia County
15	Elgeyo/Marakwet County
16	Nakuru County
17	Siaya County
18	Tana River County
19	Migori County
20	Wajir County
21	Kirinyaga County
22	Nyeri County
23	Busia County

**Appendix 47: County Assemblies with Other Issues Related to Governance and Internal Controls for the year ended 30 June, 2024**

<b>S/No</b>	<b>County Assembly Name</b>
1	Busia County
2	Embu County
3	Kajiado County
4	Kakamega County
5	Kilifi County
6	Kisii County
7	Kitui County
8	Laikipia County
9	Marsabit County
10	Murang'a County
11	Nyandarua County
12	Nyeri County
13	Taita/Taveta County
14	Tana River County
15	Trans Nzoia County
16	Wajir County
17	Wajir County

## CONTACTS

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