

VIHIGA COUNTY ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

From

17TH to 21ST JULY, 2017

Presented by Lead Consultant

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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plan
C-APR	-	County Annual Progress Report
CB	-	Capacity Building
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CFSP	-	County Fiscal Strategy Paper
CIDP	-	County Integrated Development Plan
CO	-	Chief Officer
CPG	-	County Performance Grants
EA	-	Environmental Audits
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
IA	-	Internal Audit
ICT	-	Information Communication Technology
IPSAS	-	International Public Sector Accounting Standards
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
MoDP	-	Ministry of Devolution and Planning
MPC	-	Minimum Performance Conditions
NEMA	-	National Environment Management and Coordination Authority
NT	-	National Treasury
NWCPC	-	National Water Conservation and Pipeline Corporation
OSR	-	Own Source Revenue
PFM	-	Public Finance Management (Act)
POM	-	Program Operation Manual
PSASB	-	Public Sector Accounting and Standards Board

ACKNOWLEDGEMENT

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

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

We sincerely acknowledge the contribution made by Hon. Linnet Abdalla - the County Secretary, who presided over the assessment entry meeting and set the tone for the superb cooperation and support that we received from all the County Government senior management and staff we interacted with during the assessment. Mr. George Sigutta and Mr. Bongo Ngoseywe who were the focal points and coordinators of the assessment exercise on behalf of the County Government of Vihiga. We would also like to thank Mr. Bennie Kutwa, the Chief Officer Public Service and Administration, Mr. Nashon Kusina, the Deputy Clerk County Assembly and Mr. Herbert Kenogo, the Director , Office of the County Secretary for supporting the assessment team.

EXECUTIVE SUMMARY

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

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

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

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

The consulting team arrived in Mbale town, Vihiga County on 16th July 2017 and undertook the assessment from 17th to 19th July 2017 and drafted the report from 18th July, 2017 to 19th July 2017.

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

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

ACPA Measures	Outcome
MAC	The County has met all the MACs except for item 3 and 4- which have not been implemented
MPC	Have met 7 MPCs, MPC 5; Adherence to Investment Menu is not applicable in this assessment as it has not been implemented MPC 3 on Audit Opinion was not met due to having and adverse audit opinion..

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	17
	KRA 2: Planning, Monitoring and Evaluation	16
	KRA 3 :Human Resource Management	1
	KRA 4: Civic Education and Participation	8
	KRA 5: Investment implementation & Social and environmental performance	3
	TOTAL	45

Achievements

The County performed well in the area of Planning, Monitoring and Evaluation Key areas of strength in this regard included ; having a dedicated planning and M&E function in place, having a CIDP and ADP which are in line with the requirements of the legislation and having detailed project monitoring reports which are prepared consistently and submitted to relevant stakeholders.

In the area of Public Financial Management, the County had strictly adhered to the budget calendar set out in the public financial management and as it submitted relevant reports on time and in the manner prescribed by relevant bodies such as the PSASB for the financial reports and by the PPRA for procurement reports.

Weaknesses

Key weaknesses were noted in the area of Human Resource Management especially with respect to staffing plans, job descriptions, performance appraisal process and performance contracting.

In the area of Investment implementation and Environment, the main weaknesses included failure to implement projects within budget estimates and failure to provide sufficient budget for maintenance to ensure sustainability. It was also noted that not all the projects undertaken by the County are screened for compliance with environmental and social safeguard requirements.

Challenges

- The IFMIS system experiencing downtime during the assessment and evidence from the system could not be exhaustively verified.
- The procurement staff from the County Assembly were inadequately prepared for the assessment and the assessment team had to create time after the closing meeting to interview them and to review their documentation.

Areas of Improvement

Key areas of improvement include the following:

- Further capacity building in the budgeting module;
- Fast tracking of the implementation of the revenue collection system which is under implementation;
- Further sensitization of the County Assembly members especially those in the Planning and Budgeting committees on the budgeting process;
- Sensitization of all staff in the County on performance appraisal performance contracting, job descriptions, preparation of skills and competency framework,
- Further training of M&E staff on Result Based M&E preparing an M&E framework;
- Inducting the M&E committee on its mandate; and
- Training various stakeholders on Project Management to ensure implementation of projects within budget estimates and sensitizing various stakeholders on the need for providing sufficient budget for maintenance of projects after their completion.

1.0 METHODOLOGY, ASSESSMENT TEAM AND ACTIVITIES

1.1 Methodology

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

a) Entrance Meeting

The consultants held an entrance meeting with the top County Officials on 17th July, 2017. The purpose was to provide the County Management with the opportunity to appreciate the purpose and objective of the exercise and to point out the need to support the exercise since its outcome would assist counties to strengthen their programs and at the same time avail them with evidence to demonstrate change. This also provided the consultants with opportunity to conduct background review of the County and its operations from internal and external documents.

b) Data Administration

The consultants administered the questionnaire within three (3) working days.

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

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

c) Exit Meeting-Debriefing

The consultants held a debriefing session with the Vihiga County team to share key issues identified in the assessment on 19th July, 2017. This was meant to reduce any potential conflict on the outcome of the results, by explaining the basis for outcome.

The debriefing meeting agenda comprised of the following:

- Preliminary key findings and outcomes of the assessments.
- The level of information availed and the expectation from the ACPA assessment tool.
- Way forward.

1.2 Time Plan

Table 2: Activity Work Plan

Activity	17 th July 2017	18 th July 2017	19 th July 2017	20 th July 2017	21 st July 2017
Inception meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Visit to County projects					
Exit meeting					
Preparing draft report					

2.0 SUMMARY OF RESULTS

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

2.1 Minimum Access Conditions (MAC)

Table 3: Summary of results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	First ACPA.	Met	The participation agreement was signed by H.E. Governor on 15 th June 2016. A copy of the same was availed to the assessment team and a copy has been retained as evidence.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB	At the point of time for the ACPA for the current FY. First year a trigger to be	Met	The CB plan is in place and was developed according to the format provided in the grant manual. The CB plan is based on the key indicators as per their

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
		plan, based on the self-assessment of the KDSP indicators: MACs, MPC and PMs, and compared with format in the POM /Grant Manual (annex).	achieved prior to the start of FY.		self-assessment; a copy of the same has been retained as evidence.
3. Compliance with investment menu of the grant	Important to ensure quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports. MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for previous FYs in accordance with the Investment menu		N/A	Financing for the same is yet to take place.
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, and 80% of subsequent plans) of implementation of		N/A	There has been a delay in the program implementation and funding is yet to be given.

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
		<p>planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>			

2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At point of time for the ACPA	Met	The County has complied with the MACs as evidenced in section 2.1: compliance with the CB plan and implementation of the same could not be determined as funding is yet been to be disbursed.
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Kenya National Audit Office by 30th September and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department, or consolidated statement for the	3 months after closure of the FY (30 th of September). Complied with if the county is submitting individual department statements: 3 months after	Met	The most recently financial statements relate to 2015/2016 Separate financial statements for the County Executive and the County Assembly were submitted on 30 th September 2016. This was evident from forwarding letters and receipt stamps on the copies of the submitted financial statements.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>whole county. If individual statements are submitted for each department, the county must also submit consolidated statements by 31stOctober. The FS has to be in an auditable format.</p> <p>MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.</p>	<p>end of FY for department statements and 4 months after end of FY for consolidated statement.</p> <p>If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.</p>		<p>-Consolidated financial statements for the County were submitted on 30th September as evidenced by approval stamps.</p> <p>-The financial statements are signed as required and are in accordance with the IPSAS template provided by the PSASB.</p>
<p>3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue</p>	<p>To reduce fiduciary risks</p>	<p>The opinion in the audit report of the financial statements for county legislature and executive of the previous fiscal year cannot be adverse or carry a disclaimer on any substantive issue.</p> <p>MoV: Audit reports from Office of the Auditor General.</p> <p>Transitional arrangements:</p> <p>Transitional arrangements are</p>	<p>Note. This will be last trigger for release as report is not yet there upon time for the ACPA.</p> <p>Transitional arrangements:</p> <p>First ACPA where MPCs are applied i.e. in the 2016 ACPA:</p>	<p>Not Met</p>	<p>-The opinion in the audit report of the financial statements for the County Assembly is adverse on the following grounds:</p> <p>i) Variance between financial statements and audit schedules provided Kes. 48.6M</p> <p>ii) Unaccounted imprests and advances Kes. 55.08M</p> <p>iii) Unsupported accounts</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>in place as audit report may be disclaimed due to balance sheet issues.</p> <p>First year where the Minimum Performance Conditions are applied (i.e. 2nd AC&PA starting in September 2016) the conditions are as follows:</p> <p>Audit report shows that the county has:</p> <ul style="list-style-type: none"> • Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion); • No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud; • Spending within budget and revised budget; • Quarterly reports submitted in last FY to CoB; • Books of accounts (cashbooks) posted with 	<p>Issues are defined for the core issues, which disqualify counties as per audit reports, see previous column.</p>		<p>payable Kes. 555M,</p> <p>iv) Unsupported imprest Kes. 1.7M</p> <p>v) Cash and cash equivalents Kes. 85M</p> <p>vi) Unsupported expenditure Kes. 4.5M</p> <p>vii) Compensation of employees' variance Kes. 1.8M</p> <p>viii) Irregular of funds car and mortgage funds Kes. 24M</p> <p>ix) Outstanding car and mortgage fund recoveries Kes. 79.8M</p> <p>x) Unauthorized payments Kes. 7.2M</p> <p>xi) Unsupported procurement Kes. 12.89M</p> <p>xii) Irregular recruitment and remuneration of ward staff Kes. 13.5M</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>bank reconciliations up-to-date.</p> <ul style="list-style-type: none"> Assets register for new assets in place 			<p>xiii) Irregular payment of lunch allowance kes. 1M</p> <p>xiv) Irregular subsistence allowance Kes. 54M</p> <p>xv) Unaccounted for purchase of office furniture Kes. 4.9M</p> <p>-The opinion in the audit report of the financial statements for the County Executive is a disclaimer on the following grounds:</p> <p>i) Amounts not captured on IFMIS Kes. 123.5M</p> <p>ii) Fixed asset register valued at Kes. 507.9M</p> <p>iii) Outstanding imprest and staff advances Kes. 21.3M</p> <p>iv) Pending bills Kes. 1.18B</p> <p>v) Unsupported expenditure Kes. 93.4M</p> <p>vi) Irregular expenditure in the ministry of health Kes.</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					76.1M vii) Irregular expenditure, public administration Kes. 17.36M viii) Irregular procurement of training and capacity building Kes. 15.49M ix) Procurement of chest freezers Kes. 1.2M
Planning					
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan and budget approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4)).	At the point of time of the ACPA, which will take place in Sep-Nov, the plans for current year are	Met	-The CIDP for the year 2013-2017 is in place. A hard copy was presented and the same has been published on the county website. -ADP's for 2015/2016 and 2016/2017 are in place, and

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county website.	reviewed.		have been published on the county website -Approved budget for the year 2015/2016 and 2016/2017 are in place and published on the county website
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Adherence with the investment menu (eligible expenditures) as defined in the PG Grant Manual. <u>MoV</u> : Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and	In 2016 ACPA (Q3 2016) this MPC will not be measured as the level 2 grant starts only from FY 2017/18.	Not Applicable	The investment menu relates to the actual capacity building grant which is yet to be given.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		Performance Grant Manual) Review budget progress reports submitted to CoB.			
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement unit instead at departmental, and to ensure sufficient capacity to handle discretionary funds.	Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both). <u>MoV:</u> Review procurement plan of each procurement entity and county consolidated procurement plan and check up against the budget whether it encompass the needed projects and adherence with procurement procedures. The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement	At point of the ACPA (for current year)	Met	- There are consolidated procurement plans for the Executive and the Assembly (2015/2016 and 2016/2017) in place. -Procurement plans are aligned with the budget and they are updated after revision of the budget.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>process.</p> <p>Note that there is need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.</p>			
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place as per below list (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p> <ul style="list-style-type: none"> • the Country Secretary • chief officer of finance, • planning officer, • internal auditor, • procurement officer • accountant • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects • M&E officer 	At the point of time for the ACPA.	Met	<p>-Staff organogram is in place for all the departments.</p> <p>- All key positions have been filled by qualified staff</p> <p>-Staff files are updated.</p> <p>-For sampled staff, qualifications are in line with the job requirements.</p> <p>-Job descriptions are in place but they only exist in a separate document which was approved by the cabinet in June 2016. Staff have never signed the job descriptions and neither are they in the</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p><u>MoV</u>: Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview and sample checks. Staff acting in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p>			<p>staff files.</p> <p>-Job qualifications have been drawn from the scheme of service and the County has adopted the Scheme of service from the National Government. Review of recruitment records including interview notes from the Public Service Board revealed that the key staff were hired through a competitive processes</p>
Environmental and Social Safeguards					
<p>8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/ approval, enforcement & compliance</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementatio</p>	<p>1. Counties endorse and ratify the environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>2) All proposed investments screened* against set of environmental and social criteria/checklist, safeguards instruments prepared. (sample</p>	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the</p>	<p>Met</p>	<p>-There is a County Environmental Committee in place. The proposed committee members are yet to be gazetted as evidenced by a forwarding letter for gazette ment obtained dated 15th February 2017. The committee is well constituted as follows; the County</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<p>monitoring, grievance redress mechanisms, documentation & reporting) in place.</p>	<p>n, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p> <p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide opportunity for public participation and consultation in safeguards process (free, prior and</p>	<p>5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>3) Prepare relevant RAP for all investments with any displacement. Project Reports for investments for submission to NEMA. (From the 3rd AC&PA, Sept. 2017). Sample 5-10 projects.</p> <p>4. Establishment of County Environment Committee.</p> <p><u>MoV</u>: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts. Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p> <p>* In cases where the county has clear agreement with NEMA that it does the</p>	<p>conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county level, and other MPCs will review performance in the year after start on the utilization of the expanded grant menu (i.e. in the 3rd AC&PA, see the previous column for details).</p>		<p>Executive Committee member, Director NEMA, Chief Officer Environment, Director Environment, Director Industrialization, Director Education, Director Transport and Infrastructure, County Commandant etc.</p> <p>-There is no draft County Environment Action Plan (CEAP), in its place the county has adopted NEMA's Western Provincial Action Plan 2009-2013. In addition, the county has received guidelines for County Environment Action Plan development from NEMA</p> <p>- There is no County Environment Bill in place, although there is also a draft Natural Resources Exploitation and Community Empowerment Bill, 2014 and</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	informed consultations – FPIC)	screening and that all projects are screened, this condition is also seen to be fulfilled.			<p>a Water and Sewerage Services Act, 2015 which has been passed but not assented to.</p> <p>- The following 8 projects were sampled and found to have been screened against set environmental and social criteria.</p> <p>1) Proposed borehole- Chekombero Primary School, May 2014.</p> <p>2) Proposed borehole- Esalwa Mixed Secondary School, May 2014.</p> <p>3) Proposed Ematsuli/Iliungu Community Piped water project, Emuhaya Sub County, Vihiga County, March 2016</p> <p>4) Proposed completion of Elian Preparatory School at Chavakali Vihiga Sub County,</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>Vihiga County, March 2016</p> <p>5) Proposed Xela Apartment Mbale, Sabatia Sub County, July 2016.</p> <p>6) Proposed rental units at Chavakali, Vihiga Sub County, Vihiga County, March 2016</p> <p>7) Proposed improvement of Mumboha Playground Luanda Sub County Vihiga County, August 2016.</p> <p>8) Proposed commercial development at Senende market Hamisi Sub County, Vihiga County, May 2016.</p> <p>The following 2 sampled projects were found not to have been screened;</p> <p>1) Construction of Public Sanitation facility at Keveye Girls' Secondary School</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<p>2) Drilling development and capping of boreholes- Vigina Primary School, Mwibona market, Ekwanda Gambogi market and Mudete Primary School.</p> <p>-A standard checklist for reviewing EIA criteria is in place. The County has prequalified EIA/EMP licensed experts who are contracted to screen the county projects, the county then reviews the reports. The county has an informal agreement with NEMA, where the county government is now responsible for enforcement of the law on noise pollution and waste management.</p> <p>-A final report was obtained on the Consultancy Services on Preparation and Implementation of Re-</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					settlement Action Plan for Vihiga Cluster Water Supply Schemes, 2016, as evidence that RAP is conducted for projects.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
<p>9. Citizens' Complaint system in place</p>	<p>To ensure sufficient level of governance and reduce risks for mismanagement.</p>	<p>Established an operational Complaints Handling System, including a:</p> <p>(a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</p> <p>b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints</p> <p>c) simple complaints form/template designed and available to the public</p> <p>d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.)</p> <p>e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.</p>	<p>At point of time for the ACPA.</p>	<p>Met</p>	<p>-There is a complaints committee in place that handles complaints pertaining to fiduciary, environmental and social systems.</p> <p>-The Public Relations Officer is the focal point person who receives, sorts, forwards and monitors complaints.</p> <p>-There is a complaints/petitions form available to the public. In addition, every Wednesday there is a Citizen Service Centre/Huduma forum where members of the public are able to raise complaints at the County level. The Huduma Forum has also been cascaded further into three counties i.e. Luanda, Emuhaya and Hamisi.</p> <p>- There are multiple channels for receiving complaints which include suggestion boxes, the</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p><u>MoV</u>: Review county policy, availability of the focal office (recruitment files, salary payments, job description for focal point, and evidence for operations, etc. + members of grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc.</p> <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			<p>county website, Facebook, Twitter, Vihiga County Radio Station 105.0 FM show on Wednesdays 10:00AM-12:00PM, the Office of the Ward Administrator and the Chief of Protocol/Personal Assistant to the Governor.</p> <p>-There is however no up to date serialized record of complaints which is maintained in the county.</p>

2.3 Performance Conditions

Table 5: The summary of results for Performance Conditions

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<p>KRA 1: Public Financial Management</p> <p>Max score: Maximum 30 points.</p>							
<p><i>Strengthened budget formulation, resource mobilization and allocation</i></p>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	<p>The annual budget approved by the County Assembly is:</p> <p>a) Program Based Budget format.</p> <p>b) Budget developed using the IFMIS Hyperion module.</p>	<p>Review county budget document, IFMIS up-loads, the CPAR, 2015.</p> <p>Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget –</p>	<p>Maximum 2 points.</p> <p>2 milestones (a & b) met: 2 points</p> <p>1 of the 2 milestones met: 1 point</p>	<p>a)1</p> <p>b)0</p>	<p>a) The budget is program based and has been approved.</p> <p>b) The budget is not prepared using Hyperion module, instead Ms. Excel is used. Staff have been not been adequately trained on the Hyperion module. In addition the County staff do not have access to the module.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				spot check figures between different versions).			
1.2		Budget process follows clear budget calendar	<p>Clear budget calendar with the following key milestones achieved:</p> <p>a) Prior to end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed;</p> <p>b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October.</p> <p>c) County fiscal strategy</p>	<p>PFM Act, art 128, 129, 131.</p> <p>Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.</p>	<p>Max. 3 points</p> <p>If all 5 milestones (a-e) achieved: 3 points</p> <p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>	3	<p>a) The budget circular for 2016/2017 and was prepared and issued on time as per submission letters by 9th August, 2015</p> <p>b) County Budget Review and Outlook Papers (CBROP) are prepared on time as per the evidence provided. For instance 2015/2016 was submitted by 30th September,2016</p> <p>c) Fiscal strategy papers were submitted on time</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of march and county assembly to discuss within two weeks after mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30th June latest.</p>				<p>as per submission letters. For instance for 2016/2017 was submitted on 25th February, 2016.</p> <p>d) Budget estimates submitted to County assembly was submitted by 30th April, 2016</p> <p>e) The County Assembly passed the budget by 30th June 2016 as evidenced by the Hansard report dated 13th May 2016.</p>
1.3		Credibility of budget	a) Aggregate expenditure out-turns compared to original approved budget.	Review the original budget and the annual financial statements, budget	Max. 4 points. <u>Ad a):</u> If expenditure	a)0	-Actual expenditure for the year 2015/2016 was 3.17B against a budget of 4.36B. This results to

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			b) Expenditure composition for each sector matches budget allocations (average across sectors).	progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	<p>deviation between total budgeted expenditures and total exp. in final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 point.</p> <p><u>Ad b):</u> If average deviation of expenditures across sectors is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 point.</p>	b)0	<p>a 27% variance.</p> <p>-Average deviation of expenditure for 2015/2016 across the sectors is 28.3% categorized as below;</p> <ul style="list-style-type: none"> • Agriculture, Livestock & Fisheries 20% • Lands , Housing, 41% • Transport & Infrastructure 30% • Industrialization , Trade, 65% • Health Service 18% • Education, science & technology • County Executive 23% • County Assembly 11% • County Treasury 13% • Public Service Board 32% • Public Service

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							Administration 22% <ul style="list-style-type: none"> • Gender, Culture Youth & Sports 22% • Environment, Water 50%
	Revenue Enhancement						
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	Max: 2 points. Over 80% = 2 points Over 60% = 1 point	0	-The County has been implementing a revenue collection system since 2015. So far the system contains the various revenue streams including parking, miscellaneous (mama mbonga, barter trade) and stock sale (cows, goats). Only 10% of the total OSR is collected through automated processes.
1.5		Increase on a yearly basis in own	% increase in OSR from last fiscal year but one (year before previous FY)	Compare annual Financial Statement from two years.	Max. 1 point.	1	-OSR for 2014/2015 was 114.38M while OSR for 2015/201 was

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		source revenues (OSR).	to previous FY	(Use of nominal figures including inflation etc.).	If increase is more than 10 %: 1 point.		141.32M M. This represents a 23.5% growth.
<i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	<p>a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of budget, National Treasury and CRA.</p> <p>b) Summary revenue, expenditure and progress report is published in the local media/web-page.</p>	<p>Review quarterly reports, date and receipts (from CoB).</p> <p>Check against the PFM Act, Art. 166. CFAR, Section 8.</p> <p>Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.</p>	<p>Max. 2 points.</p> <p>(a &b) Submitted on time and published: 2 points.</p> <p>(a only): Submitted on time only: 1 point.</p>	a)1	<p>-The quarterly reporting template was shared with the County Assembly and the County Executive by the National Treasury for use in the first quarter of 2016/2017.</p> <p>Quarterly reports for 2016/2017 were submitted to the County Assembly with copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation as follows</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<ul style="list-style-type: none"> Q3 were submitted on 9/04/17 Q2 submitted on 30/01/17 <p>Summary of revenue, expenditure and progress reports were not published.</p>
1.7		Quality of financial statements.	<p>Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget execution report, schedule of outstanding payments, appendix with fixed assets register.</p>	<p>Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date and receipts (from CoB and NT).</p> <p>Check against the PFM Act, Art. 166 and the IPSAS format.</p> <p>CFAR, Section 8.</p> <p>Check against</p>	<p>Max. 1 point.</p> <p>Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point</p>	1	<p>-Financial statements for 2015/2016 were in the format prescribed by the PSASB. The format used comprises of statement of receipts and payments, statement of assets, statement of cash flow, statement of appropriation (recurrent and development), summary of provisioning, significant accounting policies as</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				<p>requirements.</p> <p>If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.</p>			well as notes to the financial statements.
1.8		Monthly reporting and up-date of accounts, including:	<p>The monthly reporting shall include:</p> <ol style="list-style-type: none"> 1. Income and expenditure statements; 2. Budget execution report, 3. Financial statement including: <ol style="list-style-type: none"> a. Details of income and revenue b. Summary of expenditures c. Schedule of imprest and 	<p>Review monthly reports.</p> <p>See also the PFM Manual, p. 82 of which some of the measures are drawn from.</p>	<p>Max. 2 points.</p> <p>If all milestones (1-3): 2 points</p> <p>If 1 or 2: 1 point</p> <p>If none: 0 points.</p>	1	<p>- Montly reporting includes :</p> <ol style="list-style-type: none"> 1. Income and expenditure statements 2. Budget execution report. 3. There is no complete set of monthly statements , however the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>advances;</p> <p>d. Schedule of debtors and creditors;</p> <p>e. Bank reconciliations and post in general ledger.</p>				<p>monthly reports includes:</p> <p>a) details of income and revenue;</p> <p>b) summary of expenditures; and bank reconciliations</p> <p>The monthly reports lack schedules of imprest, advances and debtors and creditors</p>
1.9		Asset registers up-to-date and inventory	Assets registers are up-to date and independent physical inspection and verification of assets should be performed once a year.	<p>Review assets register, and sample a few assets.</p> <p>PFM Act. Art 149.</p> <p>Check up-dates.</p>	<p>Max. 1 point.</p> <p>Registers are up-to-date:</p> <p>1 point.</p> <p>Transitional arrangements:</p> <p><u>First year:</u> Assets register need only to contain</p>	1	<p>-Fixed asset register is in place for the County Assembly However the last time it was updated was 1st July, 2016. Columns in the register include</p> <ul style="list-style-type: none"> • Asset description • Asset quantity

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					<p>assets acquired by county governments since their establishment.</p> <p><u>Second year</u> onwards: register must include all assets, including those inherited from Local Authorities and National Ministries</p>		<ul style="list-style-type: none"> • Date of purchase • Serial number of the asset • Value at purchase • State/condition of the asset <p>-The asset register for the County Executive is in place and in the process of being updated. An asset management system has also been implemented where assets are recorded and tracked. The asset register consists of the following fields</p> <ul style="list-style-type: none"> • Asset Tag • Asset Description

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<ul style="list-style-type: none"> • Serial Number • Purchase date • Purchase Cost <p>-All the assets are tagged apart from the ones bought after January 2017 for County Executive.</p> <p>For the County Assembly only assets at the ward offices are tagged.</p> <p>Independent physical inspection and verification of assets is not performed.</p>
	Audit						
1.10.	Internal audit	Effective Internal audit function	Internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA	Review audit reports.	Max. 1 point. 4 quarterly audit reports	1	-The IA function for the County Executive submitted 5 reports in the year 2016/2017 to

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			committee, in place, then reports submitted to Governor)	Check against the PFM Act Art 155	submitted in previous FY: 1 point.		<p>the Governor.</p> <p>-The Internal Audit function for the County Assembly submitted 2 reports to the Clerk of the Assembly and the County Assembly Public Service Board with copies to Heads of departments in 2015/2016 and 1 quarterly report in the year 2016/2017.</p> <p>-Internal Audit plan is in place for both the Executive and Assembly</p>
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal	Max. 1 point. IA/Audit Committee established and reports reviewed by Committee	1	<p>-The Audit committee for the County Executive has been in place since 22/06/2017.</p> <p>-The Committee is well constituted, with 4</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				<p>audit reports.</p> <p>Review evidence of follow-up, i.e. evidence that there is an ongoing process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee).</p> <p>PFM Act Art 155.</p>	<p>and evidence of follow-up: 1 point.</p>		<p>members. Three of the members have a financial background while one has a legal background.</p> <p>-The Audit Committee Charter and the Internal Audit Chatters are in place though they are yet to be approved by the Audit Committee. An approved work plan is also in place.</p> <p>-Follow ups are done by IA function in writing to the respective Chief Officers.</p> <p>-The County Assembly Audit committee has been in place since January 2017; however it is yet to start</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							reviewing internal audit reports. In the absence of the committee the function submits reports to the Public Service Board and the Clerk. The Board also follows up on audit issues.
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	Review audit report from KENAO. Total expenditure as per reports to CoB.	Max. 2 points Value of queries <1% of total expenditures: 2 points <5% of total expenditure: 1 point	0	-The value of audit queries in the 2015/16 financial statements was Kes. 2,985B while the total expenditure was Kes. 4.789B translating to 62.3%
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last	1	-The value of audit queries in 2015/16 was Kes. 2.985B compared to Kes. 6.071B representing a 50.8% decline

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					year or if there are no audit queries: 1 point.		
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of audit report and evidence of follow-up: 1 point.	1	-The Public Investment and Accounts Committee of the County Assembly scrutinizes the external audit report as evident on public accounts and investment committee reports for February and March, 2017
	Procurement						
1.15	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds	Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PfR may incentivize PPRA to do this in DLI 1 or 3). a) 25 steps in the IFMIS	Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and review steps	Max. 6 points. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25=2 points		a) 13 steps in IFMIS are adhered to in the procurement and payment processes. b) Requisite procurement reports are sent to PPRA though on a

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		and tender evaluation.	<p>procurement process adhered with.</p> <p>b) County has submitted required procurement reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including</p>	<p>complied with in the IFMIS guidelines.</p> <p>Calculate average steps complied with in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p> <p>Check for secure storage space and</p>	<p>b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports for procurements above prescribed thresholds):</p> <p>1 point</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements:</p> <p>1 point.</p> <p>d) Storage space and single</p>	<p>a)0</p> <p>b)1</p> <p>c)1</p> <p>d)1</p> <p>e)1</p>	<p>semi-annual basis instead of on quarterly basis.</p> <p>c) The County adhered to procurement thresholds (below) and procurement methods for the types/sizes of procurement in the following sampled procurement files</p> <p>- Procurement of pharmaceuticals worth Kes. 4.21M using request for quotation method.</p> <p>-Purchase of laundry machine using direct procurement work Kes.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of the evaluation team, available for a sample of 5 large procurements (2 points)	filing space, and for a random sample of 10 procurements of various sizes, review contents of files.	complete files for sample of procurements: 1 point e) Evaluation reports: 1 point		9.86M - Rehabilitation of Cheptur Makuch Road at Kes. 4.16M using national open tender -Rehabilitation of Chepkoyai-Jebrook road at Kes. 5.9M using national open tender -Purchase of training materials at Kes. 525,000 using request for quotation. -Procurement of medical insurance for County Assembly staff amount Kes. 15.1M using national open tender from Resolution Insurance. The thresholds include: -RFP-No limits under

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>this method</p> <ul style="list-style-type: none"> -Restricted (special groups method)- minimum level of 1.5M and no maximum and targeting special groups. -Direct method-No minimum or maximum with proper justification. -Request for quotation (RFQ)-minimum 30k maximum 2M per item -National open tender services. Minimum 3M maximum determined by budget. <p>d) Files are adequately updated and there is sufficient storage</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>for safe keeping of the files-</p> <p>e) For the above sampled files there were evaluation reports in place for the sampled procurement items including the individual scoring for each evaluator against pre-defined documented evaluation criteria and signed by each member of the evaluation team</p>
<p>Key Result Area 2: Planning and M&E Max score: (tentative 20 points)</p>							
2.1	County M&E system and framewor	County M&E/Plannin g unit and frameworks in place.	a) Planning and M&E units (may be integrated in one) established.	Review staffing structure and organogram.	<p>Maximum 3 points</p> <p>The scoring is one point per measure Nos. a-c</p>	<p>a)1</p> <p>b)1</p> <p>c)0</p>	a) There is an M&E and planning unit in place. With 5 economists, 1 statistician, 2 librarians, 1 secretary and 2

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	ks developed		<p>b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E</p> <p>c) Budget is dedicated for both planning and M&E.</p>	Clearly identifiable budget for planning and M&E functions in the budget.	complied with.		<p>support staff.</p> <p>b) There is a designated Planning and M&E Officer who is the Director Planning and M&E. There are economists who have been allocated to line ministries each as the focal point persons for M&E. The M&E units in each of the respective ministries are referred to as The Project Committee.</p> <p>c) Although there is budget provision for M&E, it is not clearly itemized in the budget, as such the M&E budget is included in other budget lines under the finance department.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	Maximum: 1 point Compliance: 1 point.	0	- There is a County M&E Committee in place whose members were appointed by the County Secretary as evidenced by an appointment letter dated 30 th June 2014. This is standing management committee and it is not gazetted. The committee has however never met since its inception. The committee is well constituted and it comprises of the Economic Advisor as the Chair Person; the Chief Officer Lands, Housing and Physical Planning as the Vice Chair; County Planning Officer as the secretary; Chief Officer Gender,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Culture, Youth and Sports; Internal Auditor; Representative of CSO's; Representative of religious groups; Representative of women, Representative of the County Assembly, Representative of youths; Representative of PWD and the CoB.</p> <p>-There are departmental M&E committees (Departmental Project Committees) in place as evidenced by a letter on the composition of committee members dated 29th August 2016 of the department of labour, sports, youth and gender affairs. The</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>committee members include The Chief Officer Gender, Culture, Youth and Sports as the Chairperson, planning officer, Director-Sports, Director-Culture, Director-Children, Director-Youth, Director-Social Services, accountant and an administrative officer.</p> <p>-The M&E unit submits their reports to the finance management committee which is comprised of sectional heads for finance and economic planning, all directors and representative from CoB, director infrastructure and fiscal planning. The M&E</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>reports are also shared with the County Assembly.</p> <p>-M&E reports are prepared on an annual basis for all the different sectors.</p>
2.3	County Planning systems and functions established	CIDP formulated and up-dated according to guidelines	<p>a) CIDP: adheres to guideline structure of CIDP guidelines,</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	<p>Maximum: 3 points</p> <p>1 point for compliance with each of the issues: a, b and c.</p>	<p>a)1</p> <p>b)1</p> <p>c)1</p>	<p>a) CIDP 2013-2017 adheres to the required format which is contained in the CIDP guidelines published By the MoDP.</p> <p>b) CIDP has clear objectives, priorities and outcomes reporting mechanisms, result matrix and key performance indicators.</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							FY total county revenue. I.e. Annual revenue for 2014/2015 was 4.1B while total annual financing requirement for the full implementation of the CIDP in 2015/2016 was 4.4B. This translates to 107%
2.4		ADP submitted on time and conforms to guidelines	<p>a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents (Law says that once submitted, if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	Review version of ADP approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	<p>Maximum: 4 points</p> <p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points</p> <p>5-7 issues: 2 points</p> <p>3-4 issues: 1 point, see Annex.</p>	<p>a)1</p> <p>b)3</p>	<p>a) The ADP for FY 2015/2016 was submitted on time to the County Assembly on 31st August 2015 and for FY 2016/2017 the ADP was also submitted on time to the County Assembly on 30th August 2016 as evidenced by the submission letters.</p> <p>b) The ADP contains all the issues mentioned in the PFM Act i.e.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>i) Strategic priorities for the medium term that reflect the county government's priorities and plans;</p> <p>(ii) A description of how the county government is responding to changes in the financial and economic environment;</p> <p>(iii) Programmes to be delivered with details for each programme of— (i) the strategic priorities to which the programme will contribute; (ii) the services or goods to be provided; (iii) measurable indicators of performance where feasible; and (iv) the budget allocated to the</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>programme;</p> <p>(iv) Payments to be made on behalf of the county government, including details of any grants, benefits and subsidies that are to be paid;</p> <p>(v) A description of significant capital developments;</p> <p>(vi) A detailed description of proposals with respect to the development of physical, intellectual, human and other resources of the county, including measurable indicators where those are feasible;</p> <p>(vii) A summary budget in the format required</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							by regulations; and (viii) Such other matters as may be required by the Constitution or this Act.
2.5		Linkage between CIDP, ADP and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. The costing of the ADP is within +/- 10% of final budget allocation. Sample 10 projects and check that they are consistent between the two documents.	Maximum: 2 points Linkages and within the ceiling: 2 points.	1	-There is a linkage between the CIDP, ADP and the annual budget for the sampled projects in terms of the activities. However, there is no linkage in costing between the ADP and the final budget 1) Rehabilitation of Kinu-Mutiva Road. Variance 97% 2) Construction of Mushihila footbridge. . Variance , 92% 3) Provision of

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>subsidized fertilizer and other inputs. Variance 0%</p> <p>4) Greenhouse promotion. Variance 9% .</p> <p>5) Provision of credit to to small scale traders).Variance 0%.</p> <p>6) Construction of Omena modern market. Variance 0%.</p> <p>7) Supply of equipment to youth and vocational centers. Variance 86%.</p> <p>8) Social housing scheme. Variance 40.6%.</p> <p>9) Borehole drilling. Variance 71%.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>10) Construction of mortuary facility in Vihiga referral hospital. Variance 72.4%.</p> <p>Only 40% of the sampled projects had a +/-10% variance in terms of costing between the final budget and ADP</p>
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1 and</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.</p> <p>(Ad b) Compliance if produced within 3 months of the closure of a FY and sent to Council of</p>	<p>Check contents of C-APR and ensure that it clearly link s with the CIDP indicators.</p> <p>Verify that the indicators have been sent to the CoG.</p>	<p>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1 point.</p> <p>c) C-APR includes performance against CIDP performance</p>	<p>A)2</p> <p>B)0</p> <p>C)2</p>	<p>a) There are annual M&E reports prepared focusing on all the departments within the county. The annual M&E reports are similar to the C-APR in that it includes clear performance progress against CIDP indicator targets.</p> <p>b) The annual M&E report (progress reports) for the year</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			Governors for information. This will be done in reference with the County Integrated M&E System Guidelines.		indicators and targets and with result matrix for results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)		2015/2016 was not produced on time as evidenced by the forwarding letter to the County Assembly dated 21 st September. c) The Annual M&E Report includes performance against CIDP performance indicators and targets.
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review completed project and evaluations (sample 5 large projects).	Maximum: 1 point. Evaluation done: 1 point.	1	The following projects were sampled. 1) Rehabilitation of Kinu-Mutiva Road, 100% complete 2) Construction of Mushihila footbridge. 100% complete 3) Provision of subsidized fertilizer and

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>other inputs, 100% complete</p> <p>4) Greenhouse promotion. 90% complete against a target of 100%</p> <p>5) Supply of equipment to youth and vocational centres. 100% complete</p> <p>-Evaluation for the above projects is done</p>
2.8		Feedback from Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-ARP informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	1	-The ADP and the budget are informed by the Annual M&E reports as evidenced by the ADP for 2015/2016 and 2016/2017. The ADP highlights progress made on projects that the county has undertaken which informs subsequent

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							ADPs. The annual M&E reports highlight progress against CIDP indicator targets.
Key Result Area 3: Human Resource Management Max score: 12 points.							
3.1	Staffing plans based on functional and organization assessment	Organizational structures and staffing plans	<p>a) Does the county have an approved staffing plan in place, with annual targets?</p> <p>b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure.</p> <p>c) Have the annual targets in the staffing plan been met?</p>	<p>Staffing plan</p> <p>Capacity Building Assessment / CARPS report</p> <p>Documentation evidencing hiring, training, promotion, rationalization, etc.</p> <p>In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).</p>	<p>Maximum 3 points:</p> <p>First AC&PA:</p> <p>a = 2 points,</p> <p>b = 1 point</p> <p>c = NA.</p> <p>Future AC&PAs:</p> <p>a=1 point,</p> <p>b = 1 point,</p> <p>c = 1 point</p>	<p>a)0</p> <p>b)0</p> <p>c)0</p>	<p>a) Staffing plans are not in place for the Executive and the Assembly. There are also no annual targets in place.</p> <p>b) There is an organizational structure in place which was approved by the Cabinet for the County Executive. The County plans to use the approved organization structure and the CARPS report to prepare staffing plans. However this process has not started. The County Assembly has adopted the</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				Targets within (+/- 10 % variations).			<p>Organization structure developed by the Society of County Assembly Clerks and plans to use the same to prepare the staffing plans.</p> <p>c) There are no staffing plans, as such there are no annual targets to be met</p>
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	<p>a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA:</p>	<p>Job descriptions</p> <p>Skills and competency frameworks.</p> <p>Appointment, recruitment and promotion records</p>	<p>Maximum score: 4 points</p> <p>All a, b and c: 4 points.</p> <p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>	1	<p>a) There are job descriptions for all staff which are in a separate manual for the County Executive. However they have never been signed by the respective staff nor are they kept in staff files. The County Assembly has adopted generic job descriptions which were developed by the Society of County Assembly Clerks. Except for the County Secretary and the</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>all heads of units; future AC&PAs: all staff (sample check)</p> <p>c) Accurate recruitment, appointment and promotion records available</p>				<p>person responsible for procurement whose files were not availed during the assessment, the sampled staff files revealed that the staff met the requirements based on the National Government scheme of service which the.</p> <p>b) A skills and competencies framework is not in place and the process of developing the same has already commenced with the HR department having communicated to departments to provide an inventory of the skills and competences for their staff.</p> <p>c) There are accurate recruitment and promotion records including advertisements,</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							shortlisting and interview notes as well as approved appointment letters. Suitability tests are usually conducted as part of the interview before promotions are done. This was evident from the Human Resource Advisory Committee minutes.
3.3	Staff appraisal and performance management operationalized in counties	Staff appraisals and performance management	<p>a) Staff appraisal and performance management process developed and operationalized.</p> <p>b) Performance contracts developed and operationalized</p> <p>c) service re-engineering undertaken</p>	<p>Review staff appraisals.</p> <p>County Act, Art 47 (1).</p> <p>Country Public Service Board Records.</p> <p>Staff assessment reports.</p>	<p>Maximum score: 5 points.¹</p> <p>a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for</p> <p>b) Performance Contracts in place for CEC Members and Chief Officers: 1 point</p>	<p>a)0</p> <p>b)0</p> <p>c)0</p> <p>d)0</p>	<p>a) Staff appraisal and performance management process is not in place at the County Executive and the County Assembly. However, staff from two ministries in the County Executive, agriculture, livestock and fisheries as well as the ministry of health are appraised before</p>

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			d) RRI undertaken	<p>Re-engineering reports covering at least one service</p> <p>RRI Reports for at least one 100 day period</p>	<p>Performance Contracts in place for the level below Chief Officers: 1 point</p> <p>c) Service delivery processes re-engineered in counties: 1 point</p> <p>d) Rapid Results Initiatives-RRIs launched/upscale d: 1 point</p>		<p>confirmation.</p> <p>b) There is no performance contracting process in place and as such performance contracts have never been signed for the County Executive and the Assembly.</p> <p>c) No service re-engineering has been undertaken and as such there are no service re-engineering reports in place.</p> <p>d) There were no RRI's done and as such no RRI reports were availed.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i> Max score: 18 points							
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.	County Act, Art 99-100.	Maximum 3 points. CEU fully established with all milestones (a)- (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.	2	a) There is a Civic Education Unit in place under the Office of the County Secretary and is headed by the Head of Civic Education Unit. b) There are dedicated officers for conducting Civic Education i.e. the Head of Civic Education and 4 Officers who are responsible for decision making regarding civic education. c) There is no budget dedicated to Civic Education and Public Participation; there is however departmental budgetary allocation for civic education activities. d) There is an

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>approved Civic Education Framework and Training Manual, August 2016 in place. In addition, there is the Vihiga County Public Participation Act, 2016 which has been passed but is yet to be operationalized.</p> <p>e)There are various methods used to undertake Civic Education and Public Participation activities barazas, Sub County Ward Administrator's reports, Question and Answer sessions moderated by the Governor, billboards, County Radio shows (Frequency 105.0 FM), the County newspaper that costs Kshs 40, Lectures and visits to the County Assembly by school going children, forums with</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							table banking groups etc. The tool used to undertake civic education activities is the Civic Education and Training Manual.
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on training of citizens etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	1	-There is evidence of roll out of 2 Civic Education activities which included. 1) The dedicated civic education radio shows broadcasted on The Vihiga County Radio station which has hosted NEMA on noise pollution, Ministry of Education and the Police Commandant. 2) Live radio broadcasting of issues of county interest to members of the public like public holidays,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>cultural days and annual devolution programs.</p> <p>In addition the County Government has been engaging with CSO's including the Vihiga County Women Caucus workshop held on 21st March 2016 whose report as availed, a UNDP invitation letter to a program management workshop dated 5th May 2016 and a report for validation of the civic education framework and training manual workshop held on 18th December 2015.</p> <p>The activities undertaken included:</p> <p>a) Discussions.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<ul style="list-style-type: none"> b) Question and answers sessions c) Forums d) Lecture e) Barazas
4.3	Counties set up institutional structures systems & process for Public Participation	Communication framework and engagement.	<p>a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public forums (plans, budgets, etc.)</p> <p>b) Counties have designated officer in place, and officer is operational.</p>	<p>County Act, Art. 96.</p> <p>Review approved (final) policy / procedure documents describing access to information system and communication framework and review evidence of public notices and sharing of documents.</p> <p>Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated</p>	<p>Maximum 2 points.</p> <p>a) Compliance: 1 point.</p> <p>b) Compliance: 1 point.</p>	<p>a)1</p> <p>b)1</p>	<p>a) There is The Vihiga County Public Participation Act, 2016 which has been passed but is yet to be operationalized. In addition, there is also a county newspaper, county website and county radio station where members of the public are able to access information.</p> <p>b) The Head of Civic Education Unit is the designated officer responsible for Civic and Citizenry engagement.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)			
4.4		Participatory planning and budget forums held	<p>a) Participatory planning and budget forums held in previous FY before the plans were completed for on-going FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation</p>	<p>PFM Act, Art. 137.</p> <p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations</p> <p>Minutes from meetings in the forums.</p> <p>List of attendances,</p> <p>Meetings at ward levels,</p> <p>Link between minutes and actual</p>	<p>Maximum 3 points.</p> <p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>	2	<p>a) County participatory economic and budget forums were held. Citizens are engaged and there is participation during planning and budgeting as evident from budget sessions held in the following Sub-Counties; Vhiga- 27/01/2016; Sabatia 28/01/2016; Hamisi;</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p> <p>f) Feed-back to citizens on how proposals have been handled.</p>	<p>plans.</p> <p>List of suggestions from citizens, e.g. use of templates for this and reporting back.</p> <p>Feedback reports / minutes of meetings where feedback provided to citizens</p>			<p>28/01/2016; Emuhaya 29/01/2016 and Luanda 29/01/2016</p> <p>b) There is of mandatory citizen engagement during planning and budgeting from attendance registers, invitation notices and feedback reports for sessions held at Sub- County and Ward level</p> <p>c) Representation during planning and budget for the Vihiga County Budget and Economic forum is as per the PFM act sec. 137 i.e. it comprises of the</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Governor, members of the CEC and representatives from the county representing various interest groups (professionals, business leaders, labor issues, persons with disabilities, and various faith based groups in the County)</p> <p>d) From the minutes of the sessions held , the forums are well structured.</p> <p>e) There is input from the citizens to the planning and budgeting process evident from the minutes and reports of the forums</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							f) Discussions with the County officials revealed that this has been done in the past especially in regard to the budgeting process however no evidence was availed showing how feedbacks to citizen's proposals has been handled.
4.5		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-APR. Review evidence from how the inputs have been noted and adhered with and whether there is feed-back	Maximum points: 1 Compliance: 1 point.	1	- Feedback on the findings from the annual M&E report is well demonstrated prior to the Annual Devolution Conference where each Sub County Administrator prepares a report on projects that have been undertaken within their respective wards and

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>and rewards of contracts</p> <p>viii) Annual Capacity & Performance Assessment results</p> <p>ix) County citizens' budget</p>				<p>and budget execution during each quarter</p> <p>vi) Annual progress reports (C-APR) with core county indicators</p> <p>vii) Procurement plans and rewards of contracts</p> <p>viii) Annual Capacity & Performance Assessment results</p> <p>ix) County citizens' budget</p>
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county web-site, and similarly for the legislation passed.	<p>County Act, Art. 23.</p> <p>Review gazetted bills and Acts, etc.</p> <p>Review county web-site.</p>	<p>Maximum 2 points</p> <p>Compliance: 2 points.</p>	0	-10 out of 28 bills passed by the County Assembly and accented by the Governor are yet to be gazetted and published partly due to poor working relationship between

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>the legal departments in the County Assembly and the County Executive.</p> <p>-18 bills have been passed, assented to and are also gazetted</p> <p>-4 regulations have been passed, assented to and are also gazetted</p> <p>-2 Codes of conduct have also been passed and gazetted</p> <p>All these legislation has not been published on the County Website.</p>
<p>Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.</p>							
5.1	Output against	Physical targets as	The % of planned projects (in the ADP)	Sample min 10 larger projects from	Maximum 4 points (6 points)	0	Based on the project plans outlined in the

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	plan – measures of levels of implementation	included in the annual development plan implemented	<p>implemented in last FY according to completion register of projects</p> <p><i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is factored in. If there are more than 10 projects a sample of 10 larger projects is made, and weighted according to the size.</i></p>	<p>minimum 3 departments/sectors</p> <p>Points are only provided with 100 % completion against the plan for each project.</p> <p>If a project is multi-year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p>	<p>in the first two AC&PAs).²</p> <p>More than 90 % implemented: 4 points (<u>6 points</u> in the first two AC&PAs).</p> <p>85-90 %: 3 points</p> <p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information</p>		<p>ADP, 50% of the projects were completed on time.</p> <p>The following projects were sampled</p> <p>1) Rehabilitation of Kinu-Mutiva Road Cost 1M;100% complete against a target of 100%</p> <p>2) Construction of Mushihila footbridge. . Cost 4M;100% complete</p> <p>3) Provision of subsidized fertilizer and other inputs Cost 24.2M;100% complete</p> <p>4) Greenhouse promotion. Cost</p>

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

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					<p>is available on completion of projects: 0 point will be awarded.</p> <p>An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).</p>		<p>8M;90% complete against a target of 100%</p> <p>5) Provision of credit to small scale traders). Cost 50M; 50% complete against a target of 100</p> <p>6) Construction of Omena modern market. Cost 11M;70% complete against a target of 100%</p> <p>7) Supply of equipment to youth and vocational centers. Cost 11.7M ; 100% complete</p> <p>8) Social housing scheme Cost of 2.75M; 20% complete; against a target of 100%</p> <p>9) Borehole drilling</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							(Gilwatsi, Kapttis and Wangulu). Cost 5.78M 100% complete 10) Construction of mortuary facility in Vihiga referral hospital. Cost of 8.1M; 50% complete against a target of 100%
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within budget estimates (i.e. +/- 10 % of estimates).	Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/ sectors. Review budget, procurement plans, contract, plans and costing against actual funding. If there is no information available, no points	Maximum 4 points. (5 points in the first two AC&PAs). More than 90 % of the projects are executed within +/-5 of budgeted costs: 4 points (5 points in the first two AC&PAs) 80-90%: 3	0	- With respect to the projects listed below, 20% were implemented within budget estimates. -The following projects were sampled; 1) Rehabilitation of Kinu-Mutiva Road Cost 1M;100% complete against a target of 100%, budget Kes. 4.3M actual, KSh. 1M,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				<p>will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.</p> <p>Review M&E reports.</p> <p>Compare actual costs of completed project with original budgeted costs in the</p>	<p>points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>		<p>variance -76.7%</p> <p>2) Construction of Mushihila footbridge. . Cost 4M;100% complete. Budget kes. 11.2M, actual kes. 4M, variance -64.2%</p> <p>3) Provision of subsidized fertilizer and other inputs Cost 24.2M; 100% complete. Budget Kes. 40M , actual 24.2M, variance -39.5%</p> <p>4) Greenhouse promotion. Cost 8M;90% complete against a target of 100% . Budget 10M actual Kes.8M, variance -20%</p> <p>5) Provision of credit to small scale traders).</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				ADP/budget.			<p>Cost 50M; 50% complete against a target of 100. Budget Kes. 50M , actual Kes. 50, variance 0%</p> <p>6) Construction of Omena modern market. Cost 11M;70% complete against a target of 100%. Budget Kes. 22.5M ,actual cost Kes. 11M , variance - 51%</p> <p>7) Supply of equipment to youth and vocational centers. Cost 11.7M ; 100% complete. Budget 11.7, actual 11.7m , variance , 0%</p> <p>8) Social housing scheme Cost of 2.75M; 20% complete; against a target of 100%.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>Budget 29.1M, actual 2.75M, variance - 90.5%</p> <p>9) Borehole drilling (Gilwatsi, Kapttis and Wangulu). Cost 5.78M 100% complete. Budget 12.32M, actual 5.78M , variance - 53.08%</p> <p>10) Construction of mortuary facility in Vihiga referral hospital. Cost of 8.1M; 50% complete against a target of 100%. Budget 39.7M, actual 8.1M, variance -79.5%</p>
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budget and evidence in selected larger projects (projects which	Review budget and quarterly budget execution reports as well as financial statements.	Maximum 3 points (4 points in the first two AC&PAs). Maintenance	0	<p>-Only one of the five projects was catered for in terms of maintenance.</p> <p>-The following projects</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	Randomly sample 5 larger projects, which have been completed 2-3 years ago. Review if maintenance is above 5 % of the capital budget and evidence that budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.	budget is more than 5 % of capital budget and sample projects catered for in terms of maintenance allocations for 2-3 years after: 3 points (4 in the first two AC&PA). More than 5 % but only 3-4 of the projects are catered for: 2 points. More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.		were sampled; 1) Construction of Mushihila footbridge. . Cost 4M; 100% complete. This was a routine maintenance project 2) Construction of Omena modern market. Cost 11M; 70% complete against a target of 100%. No maintenance budget 3) Supply of equipment to youth and vocational centers. Cost 11.7M; 100% complete. No maintenance budget 4) Borehole drilling (Gilwatsi, Kapttis and Wangulu). Cost 5.78M 100% complete. No

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>maintenance budget</p> <p>5) Construction of mortuary facility in Vihiga referral hospital. Cost of 8.1M; 50% complete against a target of 100%. No maintenance budget</p>
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	<p>Maximum points: 2 points (3 points in the first two AC&PAs)</p> <p>All 100 % of sample done in accordance with framework for all projects: 2 points (3 points in the first two AC&PAs)</p>	2	<p>-Environmental/Social Audit reports were produced for 80% of the sampled projects.</p> <p>- The following 8 projects were sampled and found to have been screened against set environmental and social criteria.</p> <p>1) Proposed borehole-Chekombero Primary School, May 2014.</p> <p>2) Proposed borehole-</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					80-99 % of projects: 1 points		<p>Esalwa Mixed Secondary School, May 2014.</p> <p>3) Proposed Ematsuli/Iliungu Community Piped water project, Emuhaya Sub County, Vihiga County, March 2016</p> <p>4) Proposed completion of Elian Preparatory School at Chavakali Vihiga Sub County, Vihiga County, March 2016</p> <p>5) Proposed Xela Apartment Mbale, Sabatia Sub County, July 2016.</p> <p>6) Proposed rental units at Chavakali, Vihiga Sub County, Vihiga</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>County, March 2016</p> <p>7) Proposed improvement of Mumboha Playground Luanda Sub County Vihiga County, August 2016.</p> <p>8) Proposed commercial development at Senende market Hamisi Sub County, Vihiga County, May 2016.</p> <p>2 of the projects sampled did not have Environmental/Social Audit reports done;</p> <p>1)Construction of Public Sanitation facility at Keveye Girls' Secondary School</p> <p>2) Drilling development</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							and capping of boreholes- Vigna Primary School, Mwibona market, Ekwanda Gambogi market and Mudete Primary School.
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	Relevant safeguards instruments Prepared: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to commencement of civil works in case where screening has indicated that this is required. All building & civil works investments contracts contain ESMP implementation provisions (counties are	Sample 5-10 projects	All 100 % of sample done in accordance with framework for all projects: 2 points 80-99 % of projects: 1 points	1	-For the 10 sampled projects, 8 of the projects have relevant safeguard instruments prepared. -There is no draft County Environmental Management Bill. There is no County Environment Action Plan, in its place the county has adopted the Western Provincial Action Plan (2009-2013) from NEMA. -There is a well

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.</p>				<p>constituted County Environmental Committee in place to deliberate on issues as evidenced by a forwarding letter for gazettelement of the committee dated 15th February 2017.</p> <p>-There is a good working relationship between NEMA and the County Government; however there is no formal agreement with NEMA.</p> <p>-There is a CEC Member, CO, Director, and 2 environmental officers in place.</p> <p>-There is evidence of awareness creation sessions conducted as evidenced by minutes</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							of stakeholders meeting on Mangongo Water (MWOKI) Project held on 30 th May 2017 at Milimani PAG Church Masana.
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	<p>To be included from the 3rd AC&PA only.</p> <p>A sample of minimum 5 projects will be reviewed.</p> <p>The methodology will be developed at a later date, prior to the 3rd AC&PA.</p> <p>Note that a sample will be taken of all projects, not only the ones, which are funded by the CPG.</p> <p>The % of projects</p>	<p>Maximum 5 points.</p> <p>To be developed during implementation based on the TOR for the VfM.</p> <p>Points: maximum 5, calibration between 0-5 points.</p> <p>E.g. more than 90 % of projects Satisfactory: 5 points, more than 85 % 4</p>	In order to ensure that the scores always vary between 0-100 points, the 5 points are allocated across the PMs 5.1-5.4 with 2 extra points to the PM No. 5.1 and 1 extra to each of the PMs Nos 5.2-5.4 until	N/A

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				(weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points.	points, etc.	VfM is introduced from the 3 rd AC&PA.	
					Total Maximum Score: 100 points.	45	

3.0 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

3.1: Summary of Results

Table 6: Summary of Results for Minimum Access Conditions

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

Table 7: Summary of Results Minimum Performance Conditions

#	MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Assessment Met/ Not Met
1	Minimum Access Conditions Complied with Compliance with Minimum access conditions	To ensure minimum capacity and linkage between CB and Investments	Assessment Met
2	Financial Management Financial statements submitted	To reduce fiduciary risks	Assessment Met
3	Audit Opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce Fiduciary risks	Assessment Not Met
4	Planning Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	Assessment Met
5	Use of funds in accordance with Investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Not Applicable
6	Procurement Consolidated procurement plans in place	To ensure procurement planning is properly coordinated from the central procurement	Assessment Met

		unit	
7	County Core staff in place	Core staff in place as per County Government Act	Assessment Met
8	Environmental and social safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks	Assessment Met
9	Citizens' Complaint System in place	To ensure sufficient level of governance and reduce risks for mismanagement	Assessment Met

Table 8: Summary of Results for Performance Measures

Key Result Area	Results /Score
KRA 1: Public Financial Management	17
KRA 2: Planning and Monitoring and Evaluation	16
KRA 3:Human Resources Management	1
KRA 4: Civic Education and Participation	8
KRA 5:Investment implementation & Social and environmental performance	3
Total Score	45

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

a) Public Finance management

- There is need to train staff on the use of IFMIS Hyperion module; currently only one staff i.e. the Head of Budgeting uses the module. In addition the IFMIS module is not available to the staff.
- Sitting space is a challenge for the budgeting staff with 7 staff sharing 3 desks in a small room. At least two staff have to use their desks interchangeably. In addition there are not adequate laptops/computers for the staff.
- Though the County Revenue Administration Act 2015 is in place, the regulations to operationalize this Act are not yet in place. This has created legal technicalities on enforcement of the Act. There need to sensitize the relevant stakeholders on the need to have this Act in place.
- The general public lacks a clear understanding of its obligations and relevant laws and members of the public require sensitization
- Revenue automation is yet to be full optimized. There are only five revenue streams which have been implemented and they are also not been fully utilized There is need to invest more in ICT infrastructure so as to increase revenue collection and improve efficiency.

- Revenue collectors require continuous training on ways of maximizing revenue collection. In addition the revenue collectors lack facilitation to the revenue collection centers due to limited number of vehicles.
- Sensitization on the PFM requirements on publishing financial information is required for key staff in finance and accounting department, planning and budgeting, the County assembly and related departments. This need is as result of challenges in the budgeting process including delays in receiving feedback from the Assembly on budget ceilings as well as big disparities between the figures revised by the Assembly and those proposed by the Executive.
- Comprehensive monthly financial statements are not prepared though monthly revenue and expenditure progress reports are prepared. There is need to sensitize staff on the same.
- There is need to train internal audit staff on risk based auditing and other emerging audit issues including ICT security audits, value for money audits and performance audits.
- Funding allocated for internal audit activities needs to be increased to cater for logistics and training.
- The internal audit function requires a system to aid in documentation and reporting as well as tools to support the same including Audit Command Language (ACL) and idea.
- The audit committees for the executive and the assembly require induction and training on their role. The Audit Committee for the County Executive was appointed on 22/06/2017 while that for the County Assembly was appointed on 01/02/2017.
- IA function for the County Executive is inadequately staffed with 11 employees in place against a target of 20 employees, there is need to review the staffing requirements of the IA function.
- The IA function for the County Assembly doesn't follow up on IA issues; as such there is need to fast track the constitution of the audit committee.
- The IA functions for the County seem inadequately resourced in terms of budget allocation. This affects the amount of money available for training and other activities.
- Members of the County Assembly specifically the ones involved in the budgeting process need to be sensitized on their role to address the huge disparities between the amounts proposed by the Executive and those approved by the County Assembly.
- There is need to conduct sensitization on the need to allocate adequate maintenance costs to all completed county projects.
- Procurement staff requires training on the Public Procurement and Disposal Act 2015, related legislation and reporting obligation to the Public Procurement Regulatory Authority. In addition they also require training on development of procurement plans especially in the County Executive where the procurement plans are not centralized.
- Bank reconciliations for the County Government are only prepared for the main bank accounts. In addition, periodic reports such as monthly financial reports and quarterly financial reports are only prepared for the main accounting units in the County Government i.e. the County Executive and the County Assembly. There is need to build financial reporting capacity in all other units including hospitals, dispensaries, schools etc.

b) Human Resources

- The Public Service Board of the County Assembly and that of the County Executive require sensitization on its role and their interaction with the HR unit from the County Assembly and the County Executive. The HR unit in the County Assembly is not involved in recruitment and selection of candidates to be employed by the County Assembly.

- There is also need to sensitize all staff of the County Government on the need to put in place proper performance appraisal as well as putting in place a robust performance contracting process. There also need for specialized training for select staff who can be the champions (trainers of trainers) on performance appraisal and performance contracting.
- Support performance improvement through training, short courses, workshops, conferences.
- Human resources staff need to be trained and hand-held where applicable in coming up with skills and competency framework.
- Human resources lacks enough space for its personnel and safe custody of its key documents. This also requires intervention.
- Low staff productivity due to capacity gaps was identified as part of the challenges. This is as a result of staff inherited from the defunct municipal councils, national government staff who were then more of implementers than policy makers. Continuous training and capacity building is required.

c) Environment and Social Safeguards

- There is need to review the staffing for Environment department. The lean staffing in the department i.e. 2 Environmental officers covering the entire county seems inadequate.
- The County needs to be guided on how to formalize its working arrangement with NEMA.
- There is need to operationalize the County Environment Committee; and to also sensitize them on the need to develop a County Environment Action Plan
- The infrastructure required to ensure the environment and social safe guards are in place needs to be enhanced. This includes, GPS, cameras, noise meters and waste management systems. Therefore there is need to sensitize both the County Assembly and the Executive on the need to prioritize this infrastructure.
- There is no County Environment bill, there is need to fast track the development of the environment bill.
- There is need to ensure that all county projects have been screened and the relevant safeguard instruments prepared prior to commencement of civil works
- There is need to sensitize the County Executive on the need to have the Waste Management function under the Department of Environment, Water, Natural Resources and Forestry, as present the role is under the Department of Industrialization, Trade and Tourism.
- There is need to sensitize the County Executive on the need to consistently allocate a budget for maintenance for the already completed project so as to ensure sustainability.

d) Monitoring and Evaluation

- The County M&E committees require induction and training on its role since the committee has been in place since 2014 but has never met.
- There is need to strengthen the M&E function through development of an M&E policy.
- There is need to have a dedicated budget for the M&E function.
- There is need to sensitize the M&E officers on the timeliness of production of the C-APR.

e) Civic Education & Public Participation

- There is need to sensitize the County Assembly on the importance of Civic Education and Public Participation to ensure that there is provision of an adequate dedicated budget.
- There is need to fast track the operationalization of the Vihiga County Government Public Participation Act, 2016
- There is need to harmonize civic education activities within the various departments in the county so that the activities undertaken are centrally coordinated by the Civic Education Unit in order that there is no duplication of activities and for ease of follow up on activities conducted.
- There is need to create synergy between the communication/ICT function and various departments such as finance, the County Assembly and the Office of the Governor to ensure that all the information meant for the public is disseminated through the website in a timely manner.

4.0 CHALLENGES IN THE ASSESSMENT

- The IFMIS system was experiencing downtime during the assessment and some of evidence from the system could not be exhaustively verified.
- The staff from the County Assembly especially with respect to the procurement department were not adequately prepared for the assessment and had to be interviewed and assessed after the exit meeting after the intervention of the County Assembly Deputy Clerk

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

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

5.1 MAC's

These were as per the signed participation agreement and compliance with MAC's. The documents were availed.

5.2 MPC's Issues

- Financial statements were submitted to the National Treasury, Controller of Budget and the Office of the Auditor general on time.
- The audited financial statements for 2015/2016 were not availed to us since the Office of the Auditor General is yet to receive the same. This area was not assessed.
- Consolidated procurement plans for 2015/2016 and 2016/2017 are in place. They are also aligned with the budget.
- All core staff are in place and qualified. There is however need to sensitize all staff on performance management and performance contracting.
- There is also need to formalize the existing working arrangement with NEMA.

5.3 PMs

KRA 1: Public Finance Management

- Hyperion budgeting module is not used in the County. There is need to train other staff on the module and provide them with access to the module.
- Though a monthly summary of income and expenditure, comprehensive financial statements are not prepared. There is need to sensitize the staff and relevant stakeholders on the need for the same.
- Only assets located at the wards are tagged for County Assembly while assets for County Executive bought after January 2017 have not been tagged.
- The Asset register for the County Assembly was last updated on 1st July 2016.
- There is a functional internal audit unit in place. However the internal audit department lacks requisite resources to effectively carry out its activities. This includes funding for its logistics and relevant systems and tools.
- Revenue automation needs to be enhanced, there inadequate resources allocated towards revenue collection and ICT infrastructure.

KRA 2: Planning and Monitoring & Evaluation

- There is no dedicated budget for M&E activities in the county. Though most of the activities are budgeted for under the recurrent budget. There is need to have a separate line in the budget for M&E activities.
- There is no M&E policy. In addition, although there is a County M&E committee in place, the committee has never met since its inception.
- There's linkage between the CIDP, ADP and budget in terms of activities but no linkage in costing. Therefore there is need to sensitize members of the County Assembly, especially those handling planning and budgeting on their role.

KRA 3: Human Resource

- Job descriptions for all staff for the County Executive are in stand-alone documents and have never been signed by staff
- Staff appraisal and performance contacting for staff is not in place in the County Executive and the County Assembly.
- No activity has been conducted pertaining to service re-engineering and RRI's

KRA 4 Civic Educations and Participation

- There is no dedicated budget for Civic Education and Public Participation.
- The Civic Education activities are not centrally coordinated this has led to duplication of activities and lack of ease of follow up on activities conducted.
- The Vihiga Public Participation Act, 2016 is in place, though it is yet to be operationalized
- County core financial material including annual plans, financial statements, audit reports, county performance reports not on the website. Bills and acts are gazetted but not on the website. There is need for the county to consistently update documents posted on the website to ensure that all financial material and passed legislation is accessible through the website In addition, key departments involved in dissemination of this information need to work in synergy

KRA 5 Investments and Social Environment Performance

- Maintenance costs are not sufficiently budgeted for. There is need to sensitize key stakeholders involved in the budgeting process on the need for allocating sufficient maintenance cost for all completed revenue.
- The infrastructure required to ensure the environment and social safe guards are in place needs to be enhanced. This includes, GPS, cameras, noise meters and waste management systems. Therefore there is need to sensitize both the County Assembly and the Executive on the need to prioritize this infrastructure.

- Though there is a good working relationship with NEMA, but the arrangement is not formalized
- There is lean staffing in the department i.e. 2 Environmental officers covering the entire County which is inadequate.
- Although the County Environment Committee has been constituted, there is need to operationalize the committee; and to also sensitize them on the need to develop a County Environment Action Plan
- There is no County Environment bill in place
- There is need to ensure that all county projects have been screened and the relevant safeguard instruments prepared prior to commencement of civil works
- Although waste management is now a devolved function, the waste management function is undertaken by the Department of Industrialization, Trade and Tourism. There is need to sensitize the County on the need to have the function under the Department of Environment, Water, Natural Resources and Forestry.

6.0 NOTIFICATION OF DISAGREEMENT WITH THE OUTCOME OF THE ASSESSEMENT ALREADY NOTED DURING THE FILED-TRIP

There was no notification of disagreement to the assessment team. The exit meeting was held on 19th July, 2017 and all the issues noted by the assessment team were brought to attention of the County officials who acknowledged them as areas of improvement.

7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCE

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

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"> Revenue automation is not optimized with only five revenue streams having been automated. The regulations meant to operationalize the Vihiga County Revenue Administration Act 2015 are not in place making enforcement of the Act impossible. Revenue collectors are not well facilitated in terms of logistics and training.
KRA 2	Planning &M&E	<ul style="list-style-type: none"> The County M&E committee has never met since its constitution. The M&E policy is yet to be developed.
KRA 3	Human Resource Management	<ul style="list-style-type: none"> Performance contracting and appraisal processes are not in place. In addition staff have not signed on their job descriptions and as such they may not be in a position to set SMART goals in performance appraisal is implemented.
KRA 4	Civic Education and Participation	<ul style="list-style-type: none"> County core financial material including financial statements and budget execution reports, audit reports, quarterly budget progress reports, annual progress reports (C-APR) and procurement plans and award of contracts are not published on the website. 18 bills have been passed, assented to and are also gazetted but not published on the county website, 4 regulations have been passed, assented to and are also gazetted but not published on the county website and 2 Codes of conduct have also been passed and gazetted but not published on the county website. Failure to have a dedicated budget for civic education activities.
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> Failure to implement projects within budget estimates and failure to provide sufficient budget for maintenance to ensure sustainability. The Environment Bill is yet to be developed Failure to conduct environmental and social audits for all projects where that is required

APPENDIX 1: ENTRY MEETING MINUTES

MINUTES OF THE ACPA ENTRY MEETING IN VIHIGA COUNTY HELD AT THE GOVERNOR'S BOARDROOM, VIHIGA COUNTY OFFICES ON 17TH JULY, 2017

PRESENT:

COUNTY TEAM:

1. Hon. Linnet Abdalla -County Secretary and Head of Public Service
2. Bongo Ngoseyw -Sub County Administrator-Vihiga
3. Brenda Juma -Secretary to Sub County Administrator
4. Joel Etame -Administration Office
5. John K Ongonda -Sub County Administrator-Lwanda
6. Aminga Dickson -Principle Fiscal Analyst County Assembly
7. Evans Kisambo -Deputy Director-Budget
8. George O. Sigutta -Economist/Focal Person
9. Ahaza Nathaniel -Supply Chain/ Treasury
10. Johnson Ombaka -Head of Audit services
11. Noah Bruce Khamisi -Deputy Director HRM
12. Andrew O. Otom -Director Water & Environment
13. Nicholas Masinde -Economic planning

MGA TEAM

1. Raymond Muteti -Consultant/Team leader
2. Christine Mbuve -Consultant
3. Victoria Kingori -Support

MIN: 1/17/07/17: Preliminary

The meeting was opened with a word of prayer from Mr. Andrew Otom at 9.57 AM, followed by a brief introduction of members present and their respective designations.

MIN: 2/17/7/17: Opening Remarks

Our focal person, Mr. Sigutta began the session by welcoming the MGA team to the County, noting that his team was ready for the assessment, as they had already been taken through two sensitization sessions in Kisumu. He further stated that the concept of counties was still very new

and therefore appreciated the opportunity given for the assessment as it would help in identifying gaps and consequently strengthen county operations.

The County Secretary, Hon. Linnet Abdalla, took the opportunity to welcome the team once again, stating that she had been made aware of the visit by the MGA team a week ago and that the same information was communicated to Officers-in-charge of the different key areas for preparation of information for the assessment. Further, she assured the team that she was available in the event where information was not forthcoming. In conclusion, The County Secretary reiterated that they were very eager to receive the funds and pledged her full support for the program towards achieving this goal.

MIN: 3/17/7/17: Overview of Assessment Expectations

From MGA, the team leader thanked the County Secretary and her team for the warm reception received. He further clarified that the field was to be three days where interviews were to be conducted with management representatives and documents reviewed.

The County team was taken through the list of information required, where the key areas that the assessment tool would cover were highlighted. The team leader also mentioned that interviews would be conducted with the persons in charge of these areas for further clarification of issues to be assessed and that copies of documentation would need to be retained as evidence to support the report. He further stressed that there was need to have such copies delivered before end of the second day of assessment to allow for adequate time for compilation of the report.

Lastly, he requested the members of the assembly representing the key areas to join their counterparts at the executive during interviews so as to avoid duplication of sessions.

MIN: 4/17/07/17: Conclusion and Adjournment

The teams jointly discussed and agreed on a schedule to be followed for interview sessions, depending on availability of the officers concerned. It was also agreed that on the 3rd day the team would visit a few projects sampled from within Mbale area.

The exit meeting was tentatively set for Wednesday at 3.00pm. There being no other issue, the meeting was adjourned at 10.50am.

APPENDIX 2: EXIT MEETING MINUTES

MINUTES OF THE ACPA EXIT MEETING IN VIHIGA COUNTY HELD AT THE COUNTY CHAMBERS, VIHIGA COUNTY OFFICES ON 19TH JULY, 2017.

PRESENT:

COUNTY TEAM:

1. Bennie Kutwa -Chief Officer Public Service and Administration
2. Herbert Kenogo -Director, Office of the County Secretary
3. Nashon Kusina -Deputy Clerk, Vihiga County Assembly
4. Bongo Ngoseyw -Sub County Administrator-Vihiga
5. Benson Khisa -Principal Accountant
6. Johnson O. Ombaka -Head of Audit Services
7. George Sigutta -Economist/Focal Person
8. Amunga Dickson -Principal Fiscal Analyst
9. Brenda Juma -Head of Internal Audit, County Assembly
10. Namale Wycliff -HRM Assembly
11. Claston Anyonje -Procurement Officer
12. Ngaah Faith -Environment officer
13. Nicholas Masinde -Economic Planning

MGA TEAM

1. Raymond Muteti -Consultant/Team leader
2. Christine Mbuve -Consultant
3. Victoria Kingori -Support

MIN: 1/19/07/17: Preliminary

The meeting was called to order by the Mr. Sigutta at 3.30 PM who took the opportunity to thank the MGA team for the assessment done, commenting that they were eager to receive the grant and if there was still any information that was needed or corrections to be made before the report was submitted, the team should not hesitate to contact his team so that they can ensure they get positive feedback from the report.

The Sub County Administrator, Mr. Bongo, stated that assessment undertaken had been a huge responsibility on the people involved and was happy that the officers concerned responded well and in a timely manner. He added that he was also keen to get feedback from the consultants concerning the projects they had visited at the County.

MIN: 2/19/07/17: Summary of issues by MGA team

The team leader began by giving his appreciation for the support given throughout the assessment period, noting that the staff were well prepared for the exercise and that there was great commitment demonstrated for the program, shown by the County Secretary's involvement in the process and high level officials availing themselves for interviews. He commented that the main objective of the meeting was to give a summary of key issues that were revealed during the assessment and noted that detailed results which includes assessment would not be shared with them but rather with the Technical Committee for further quality assurance before final results are disseminated to the County. He appreciated those interviewed for the knowledge demonstrated during the assessment and noted that most of the information required was received, with a few documents pending which the respective persons had pledged to submit by end of day.

Below is a summary of key issues as outlined by the MGA team:

KRA 1: PFM

- The program based budget is e not prepared using the Hyperion module. The officers prepare their budget in excel then upload the information to the module, therefore they need further training on the same.
- Budget absorption is low in the County.
- Budget allocations for most departments are inadequate.
- Lack of linkage in terms of cost between the budget, CFSP and ADP
- Most projects are not implemented within budget
- There was also no data availed on the analysis of own source revenue generated from automated collection channels as a percentage of total revenue.
- Though the revenue administration was passed and is operational, relevant regulations to support the revenue act are not in place.
- Procurement plans are not consolidated and only departmental plans are in place.
- There is need for Capacity building for the procurement staff in the assembly regarding the Procurement Act.
- The monthly reports prepared by the County are not comprehensive

- The asset registers for the County Executive and the Assembly need to be updated
- Procure to pay process. There are only using 13 steps in IFMIS
- Audit committees require training and induction
- Audit department requires skills in specialized areas e.g. in value for money or IT

Response:

The County officials concurred with the issues raised by the MGA team as areas of improvement.

KRA2: M&E AND PLANNING

- The M&E Committee has been constituted but not operationalized.
- There is no M&E framework in place.
- M&E Reports are not submitted on time i.e. not submitted by 1st September.
- There is no dedicated budget line for M&E as funds are allocated under “Finance Headquarters” in the budget therefore making it easy for those funds to be reallocated.

Response:

On M&E the focal person commented that there was indeed need for a clear framework and added that the planning and M&E functions needed to be split to ensure effectiveness in delivery of services.

KRA 3: HR

- Files for 3 key positions were yet availed i.e. procurement, planning and M&E and the County Secretary
- Job descriptions though developed are not in employee files and have not been signed by staff.
- On performance management, performance contracts are not in place.
- Budget for training is not sufficient.
- Succession planning also not in place with some critical departments having only “seconded” from the National Government, meaning they
- Training needs to be centralized through the HR department for ease of coordination of activities.
- Office space is limited and also space for documents and files is insufficient.
- The roles of the Public Service Board and the HR department need to be clearly defined as the HR function is currently undertakes only administrative duties, especially in the recruitment process.

Response:

Mr. Sigutta mentioned that one of the three files that were pending was in Homa Bay (i.e. the file for the planning officer) as the officer had been transferred from there. The other two were with the board and he promised to organize for the same to be availed.

KRA 4: CIVIC EDUCATION

- There was information that was yet to be submitted to the assessment team from the Civic Education department i.e. reports or evidence on Civic Education activities conducted and a sample letter or appointment for a member of the complaints committee
- There is no evidence that members of the public are engaged on Civic Education through the website as crucial information is not uploaded i.e. CIDP, ADP ,CFSP and financial statements.

Response:

On Public Participation and Civic Education, Mr. Bongo commented that there was need for synergy between the Executive and the Assembly as often public participation activities were duplicated within the two arms of the County, yet budget for the same was insufficient. He added that particularly on the issue of developing the budget, there are many instances where the Executive would agree with the public and a budget developed but when the Assembly conducted their separate public participation, there were many changes to the document.

The Deputy Clerk in response noted that indeed there was some aspect of duplication, although he added that fundamentally the issues raised by Assembly are very different from those discussed by the Executive during these sessions, and therefore they cannot combine their meetings. He also added that there was a Public Participation Act which would address all the issues raised with regard to Public Participation, as it clearly outlines how the sessions would be conducted by the two units including the fact that there would be a public participation committee comprised of representatives from the County Assembly and the County Executive. Further he added that the CIDP is the only guiding document when it comes to development of the budget and planning for projects and therefore if members adhered to the document there was no chance of any issues arising.

KRA 5: INVESTMENT IMPLEMENTATION & SOCIAL AND ENVIRONMENTAL PERFORMANCE

- Environmental Committee needs to be operationalized.
- The County currently uses the Western County Environmental Action Plan (Western CEAP 2009-2013) as the guiding policy for their activities. The document is not up to date and the County needs to develop a policy for the department.
- There is a Water and Sewerage Services Act (2015) which has not been assented to and a Natural Resources Exploitation and Community Empowerment Bill (2014) which is in draft, however there is need to develop an Environment Act for the department.

- There is lean staffing in the department and capacity for the same needs to be developed.
- Waste management role is currently handled under the Industrialization, Trade and Tourism department, yet this function needs to be under the Department of Environment.
- There is need to formalize the agreement between NEMA and the County.
- Some of the sampled projects are not subjected to EIA and EMP
- All the sampled completed projects did not have maintenance budgets allocated

Response:

The officer representing the Environment team commented that on the issue of the County developing an Environmental Act, there was a bill in place which was in draft form and promised to avail it to the team as evidence. The officer also sought clarification on the formalization of the agreement between NEMA and themselves as in her opinion; they had a good working relationship with the institution. To clarify this, the team leader -MGA noted that although there was a good working relation with the institution, there is need for a written agreement, stipulating the functions each entity was to carry out so that both parties would be clear on the same.

MIN: 3/12/07/17: AOB

The Director, IA added that there was also an issue regarding resource allocation in the I.T department. In his opinion, the budget for ICT is insufficient and the bulk of the allocation goes to infrastructure, therefore there was need to build the capacity of the unit so that it could be better placed to support the other departments in the County. The team leader-MGA commented that there was need to come up with an ICT strategy/ a master plan for the department so that planning and funding for the unit is justified.

MIN: 4/12/07/17: Conclusion and Adjournment

The Deputy Clerk thanked the development partners stating that he was positive that the County would receive the grant. He gave his commitment to hasten the delivery of the few pending documents from the assembly. He also thanked the MGA team for considering the Assembly side throughout the process as in his view the Assembly was usually left out during such sessions, further adding that there was needs to have more discussions between the two arms of the County for them to share experiences and foster harmony.

The Chief Officer, Public Service and Administration in closing, gave apologies on behalf of the County Secretary who although had committed herself to attend the exit meeting, was called away on short notice to represent the Governor on official duty elsewhere. He thanked the team for the cooperation during the assessment period and was hopeful for favorable feedback from the assessment. He also added that in the past they had had other development partners who had started projects with the County which were not seen to completion but was positive that the KDSP and World Bank program would be a success.

There being no other business. The meeting was adjourned with a word of prayer by the Deputy Clerk at 5.50 PM.