

JAMHURIYA KENYA

REPUBLIC OF KENYA

SERIAL NUMBER 229762322

ID NUMBER 0946536

FULL NAME:

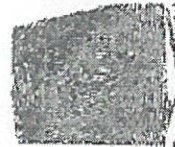
CHARLES ONGARO KIIAGE



DATE OF BIRTH
15. 03. 1960
SEX
MALE
DISTRICT OF BIRTH
KISII NORTH
PLACE OF RESIDENCE
WESTLANDS
DATE OF ISSUE
10. 02. 2011

HOLDER'S SIGN

[Signature]



DISTRICT
KISII NORTH
DIVISION
BORABU
LOCATION
NYANSIONGO
REGISTRATION
ISOGE KIMENI



PRINCIPAL REGISTRAR'S SIGN

[Signature]

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IDKYA2297623227<<664<<<<<<<451
6003151M1102107<B000946536I<<8
CHARLES<ONGARO<KIIAGE<<<<<<<<<<

This is the exhibit marked COK 1
Referred to in the Annexed Affidavit Declaration
of CHARLES ONGARO KIIAGE
Sworn/declared before me this 20th
Day of MAY 2011
at Neb in the republic of Kenya
Commissioner For Oaths

REPUBLIC OF KENYA
IN THE HIGH COURT OF KENYA AT NAIROBI
(MILIMANI LAW COURTS)
JUDICIAL REVIEW DIVISION
CIVIL APPLICATION NO. _____ OF 2021
IN THE MATTER OF LAW REFORM ACT SECTION 7&8 CHAPTER 26 LAWS
OF KENYA
AND
IN THE MATTER OF ORDER 53 RULE 1 OF THE CIVIL PROCEDURE RULES
AND
IN THE MATTER OF APPLICATION UNDER ARTICLE 1(3), 2(2), 3, 6(2),10, 11,
94,95,96, 163(3)(d)(I) & (3)174(1), 175,179(1)&(4), 183(1), 185(3) & 189(1), 200 201(d),
212,225, 259 OF THE CONSTITUTION OF KENYA
AND
IN THE MATTER OF CONTRAVENTION OF COUNTY GOVERNMENTS ACT
AND
IN THE MATTER OF CONTRAVENTION OF THE PUBLIC FINANCE
MANAGEMENT ACT 2012
AND
IN THE MATTER OF AN APPLICATION FOR LEAVE TO APPLY FOR
JUDICIAL REVIEW
BETWEEN

REPUBLICAPPLICANT

VERSUS

THE SENATE OF THE REPUBLIC OF KENYA..... 1ST RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF MOMBASA2ND RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF KWALE.....3RD RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF KILIFI.....4TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF TANA RIVER5TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF LAMU.....6TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF TAITA/TAVETA.....7TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF GARISSA8TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF WAJIR.....9TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF MANDERA.....10TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF MARSABIT.....11TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF ISIOLO.....12TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF MERU13TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF THARAKA NITHI14THRESPONDENT
SPEAKER, COUNTY ASSEMBLY OF EMBU.....15THRESPONDENT
SPEAKER, COUNTY ASSEMBLY OF KITUI.....16TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF MACHAKOS.....17TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF MAKUENI.....18TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF NYANDARUA..... ..19THRESPONDENT
SPEAKER, COUNTY ASSEMBLY OF NYERI20THRESPONDENT
SPEAKER, COUNTY ASSEMBLY OF KIRINYAGA.....21STRESPONDENT
SPEAKER, COUNTY ASSEMBLY OF MURANG'A.....22NDRESPONDENT
SPEAKER, COUNTY ASSEMBLY OF KIAMBU23RDRESPONDENT

SPEAKER, COUNTY ASSEMBLY OF TURKANA.....	24 TH
RESPONDENT	
SPEAKER, COUNTY ASSEMBLY OF WEST POKOT.....	25 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF SAMBURU.....	26 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF TRANS NZOIA.....	27 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF UASIN GISHU.....	28 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF ELGEYO/MARAKWET	
29 TH RESPONDENT	
SPEAKER, COUNTY ASSEMBLY OF NANDI.....	30 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF BARINGO.....	31 ST RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF LAIKIPIA	32 ND RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF NAKURU.....	33 RD RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF NAROK.....	34 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF KAJIANDO.....	35 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF KERICHO.....	36 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF BOMET.....	37 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF KAKAMEGA.....	38 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF VIHIGA.....	39 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF BUNGOMA.....	40 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF BUSIA	41 ST RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF SIAYA.....	42 ND RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF KISUMU.....	43 RD RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF HOMA BAY.....	44 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF MIGORI.....	45 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF KISII.....	46 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF NYAMIRA.....	47 TH RESPONDENT
SPEAKER, COUNTY ASSEMBLY OF NAIROBI.....	48 TH RESPONDENT
COUNTY ASSEMBLY OF MOMBASA	49 TH RESPONDENT
COUNTY ASSEMBLY OF KWALE.....	50 TH RESPONDENT
COUNTY ASSEMBLY OF KILIFI.....	51 ST RESPONDENT
COUNTY ASSEMBLY OF TANA RIVER	52 ND RESPONDENT
COUNTY ASSEMBLY OF LAMU.....	53 RD RESPONDENT
COUNTY ASSEMBLY OF TAITA/TAVETA.....	54 TH RESPONDENT
COUNTY ASSEMBLY OF GARISSA	55 TH RESPONDENT
COUNTY ASSEMBLY OF WAJIR.....	56 TH RESPONDENT
COUNTY ASSEMBLY OF MANDERA.....	57 TH RESPONDENT
COUNTY ASSEMBLY OF MARSABIT.....	58 TH RESPONDENT
COUNTY ASSEMBLY OF ISIOLO.....	59 TH RESPONDENT
COUNTY ASSEMBLY OF MERU.....	60 TH RESPONDENT
COUNTY ASSEMBLY OF THARAKA NITHI	61 ST RESPONDENT
COUNTY ASSEMBLY OF EMBU.....	62 ND RESPONDENT
COUNTY ASSEMBLY OF KITUI.....	63 RD RESPONDENT
COUNTY ASSEMBLY OF MACHAKOS.....	64 TH RESPONDENT
COUNTY ASSEMBLY OF MAKUENI.....	65 TH RESPONDENT
COUNTY ASSEMBLY OF NYANDARUA.....	66 TH RESPONDENT
COUNTY ASSEMBLY OF NYERI	67 TH RESPONDENT
COUNTY ASSEMBLY OF KIRINYAGA.....	68 TH RESPONDENT
COUNTY ASSEMBLY OF MURANG'A.....	69 TH RESPONDENT

COUNTY ASSEMBLY OF KIAMBU	70 TH RESPONDENT
COUNTY ASSEMBLY OF TURKANA.....	71 ST RESPONDENT
COUNTY ASSEMBLY OF WEST POKOT.....	72 ND RESPONDENT
COUNTY ASSEMBLY OF SAMBURU.....	73 RD RESPONDENT
COUNTY ASSEMBLY OF TRANS NZOIA.....	74 TH RESPONDENT
COUNTY ASSEMBLY OF UASIN GISHU.....	75 TH RESPONDENT
COUNTY ASSEMBLY OF ELGEYO/MARAKWET.....	76 TH RESPONDENT
COUNTY ASSEMBLY OF NANDI.....	77 TH RESPONDENT
COUNTY ASSEMBLY OF BARINGO.....	78 TH RESPONDENT
COUNTY ASSEMBLY OF LAIKIPIA	79 TH RESPONDENT
COUNTY ASSEMBLY OF NAKURU.....	80 TH RESPONDENT
COUNTY ASSEMBLY OF NAROK.....	81 ST RESPONDENT
COUNTY ASSEMBLY OF KAJIANDO.....	82 ND RESPONDENT
COUNTY ASSEMBLY OF KERICHO.....	83 RD RESPONDENT
COUNTY ASSEMBLY OF BOMET.....	84 TH RESPONDENT
COUNTY ASSEMBLY OF KAKAMEGA.....	85 TH RESPONDENT
COUNTY ASSEMBLY OF VIHIGA.....	86 TH RESPONDENT
COUNTY ASSEMBLY OF BUNGOMA.....	87 TH RESPONDENT
COUNTY ASSEMBLY OF BUSIA	88 TH RESPONDENT
COUNTY ASSEMBLY OF SIAYA.....	89 TH RESPONDENT
COUNTY ASSEMBLY OF KISUMU.....	90 TH RESPONDENT
COUNTY ASSEMBLY OF HOMA BAY.....	91 ST RESPONDENT
COUNTY ASSEMBLY OF MIGORI.....	92 ND RESPONDENT
COUNTY ASSEMBLY OF KISII.....	93 RD RESPONDENT
COUNTY ASSEMBLY OF NYAMIRA.....	94 TH RESPONDENT
COUNTY ASSEMBLY OF NAIROBI.....	95 TH RESPONDENT

AND

COUNCIL OF GOVERNERS	1 ST INTERESTED PARTY
ATTORNEY GENERAL	2 ND INTERESTED PARTY

EXPARTE:

CHARLES ONGARO KIAGE
RICHARD OSEKO OGETO
CPA BENSON ORINA BOSIRE
WILLIAM ANDREW KINANGA OBAGA
JARED MOMANY

AUTHORITY TO SWEAR

We RICHARD OSEKO OGETO, CPA BENSON ORINA BOSIRE, WILLIAM ANDREW KINANGA OBAGA and JARED MOMANY hereby gives authority to CHARLES ONGARO KIAGE , the 1st Applicant herein to swear affidavit on the issues surrounding this matter.

Dated At Nairobi this ^{7TH} 20 day of MAY 2021

Signed by the said

RICHARD OSEKO OGETO

In the presence of;

COMMISSIONER FOR OATHS

Signed by the said

CPA BENSON ORINA BOSIRE

In the presence of;

COMMISSIONER FOR OATHS

Signed by the said

WILLIAM ANDREW KINANGA OBAGA

In the presence of;

COMMISSIONER FOR OATHS



.....
Deponent



.....
Deponent



.....
Deponent

Signed by the said

}



JARED MOMANYI

}

}

}

.....
Deponent

In the presence of;

}

}

}

COMMISSIONER FOR OATHS

DRAWN AND FILED BY

Omariba & Company
Advocates,
Tetu Housing Co-Operative Flats,
Block D Suite D1,
Ralph Bunche Road
P.O. Box 2012-00100,
Nairobi.

REPUBLIC OF KENYA



TWELFTH PARLIAMENT

THE SENATE

COUNTY PUBLIC ACCOUNTS AND INVESTMENTS COMMITTEE

NOTICE OF SITTINGS OF THE COMMITTEE IN THE MONTHS OF MAY, JUNE, JULY, AUGUST AND SEPTEMBER, 2021

Pursuant to the provisions of Articles 96 (3) and 229 (7) and (8) of the Constitution and standing order 220 of the Senate Standing Orders, in exercise of its mandate of oversight over county public accounts and investments, the Senate County Public Accounts and Investments Committee hereby informs the Chief Executives of the entities listed in the Schedule below of the sittings of the Committee scheduled in the months of May, June, July, August and September, 2021 and invites them to appear before the Committee on the respective dates listed –

CONSIDERATION OF REPORTS OF THE AUDITOR-GENERAL ON FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2018/2019.

No.	DAY/ DATE	Time	ENTITY
1.	Tuesday, 4 th May, 2021	10.00am	Kisii County Executive
2.	Wednesday, 5 th May, 2021	10.00am	Nyamira County Executive
3.	Thursday, 6 th May, 2021	10.00am	Migori County Executive
4.	Friday, 7 th May, 2021	10.00am	Homa Bay County Executive
5.	Monday, 10 th May, 2021	10.00am	Kakamega County Executive
6.	Tuesday, 11 th May, 2021	10.00am	Transnzoia County Executive
7.	Wednesday, 12 th May, 2021	10.00am	Bungoma County Executive
8.	Thursday, 13 th May, 2021	10.00am	Busia County Executive
9.	Monday, 24 th May, 2021	10.00am	Embu County Executive
10.	Tuesday, 25 th May, 2021	10.00am	Tharaka Nithi County Executive
11.	Wednesday, 26 th May, 2021	10.00am	Isiolo County Executive
12.	Thursday, 27 th May, 2021	10.00am	Marsabit County Executive
13.	Monday, 31 st May, 2021	10.00 am	Turkana County Executive
14.	Wednesday, 2 nd June, 2021	10.00 am	West Pokot County Executive
15.	Thursday, 3 rd June, 2021	10.00 am	Nandi County Executive
16.	Monday, 21 st June, 2021	10.00 am	Elgeyo Marakwet County Executive
17.	Tuesday, 22 nd June, 2021	10.00 am	Uasin Gishu County Executive
18.	Wednesday, 23 rd June, 2021	10.00 am	Kirinyaga County Executive
19.	Monday, 28 th June, 2021	10.00 am	Meru County Executive
20.	Monday, 5 th July, 2021	10.00am	Taita Taveta County Executive
21.	Tuesday 6 th July, 2021	10.00 am	Mombasa County Executive
22.	Wednesday, 7 th July, 2021	10.00 am	Kwale County Executive
23.	Thursday, 8 th July, 2021	10.00 am	Kilifi County Executive
24.	Monday, 12 th July, 2021	10.00am	Lamu County Executive
25.	Tuesday, 13 th July, 2021	10.00am	Machakos County Executive
26.	Wednesday, 14 th July, 2021	10.00am	Makueni County Executive
27.	Thursday, 15 th July, 2021	10.00 am	Kitui County Executive
28.	Monday 26 th July, 2021	10.00 am	Kisumu County Executive
29.	Tuesday, 27 th July, 2021	10.00 am	Kericho County Executive

30.	Wednesday, 28 th July, 2021	10.00 am	Siaya County Executive
31.	Thursday, 29 th July, 2021	10.00am	Vihiga County Executive
32.	Monday 9 th August, 2021	10.00am	Tana River County Executive
33.	Tuesday, 10 th August, 2021	10.00am	Wajir County Executive
34.	Wednesday, 11 th August, 2021	10.00am	Garissa County Executive
35.	Thursday, 12 th August, 2021	10.00am	Mandera County Executive
36.	Monday, 30 th August, 2021	10.00am	Nyeri County Executive
37.	Tuesday, 31 st August, 2021	10.00am	Murang'a County Executive
38.	Wednesday, 1 st September, 2021	10.00am	Kiambu County Executive
39.	Thursday, 2 nd September, 2021	10.00am	Laikipia County Executive
40.	Thursday, 9 th Sep tember, 2021	10.00am	Samburu County Executive
41.	Monday, 13 th September, 2021	10.00am	Baringo County Executive
42.	Tuesday, 14 th September, 2021	10.00am	Bomet, County Executive
43.	Wednesday, 15 th September, 2021	10.00am	Nakuru County Executive
44.	Thursday, 16 th September, 2021	10.00am	Nyandarua County Executive
45.	Monday, 20 th September, 2021	10.00am	Kajiado County Executive
46.	Tuesday, 21 st September, 2021	10.00am	Narok County Executive
47.	Wednesday, 22 nd September, 2021	10.00am	Nairobi County Executive

NOTES:

- The Committee requires each County Executive to acknowledge receipt of the Notice to appear by letter to the office of the Clerk of the Senate submitted by email on the address csenate@parliament.go.ke, at least seven (7) days prior to the scheduled date of appearance;
- All County Executives are required, at least fourteen (14) days prior to the scheduled date of appearance before the Committee, to have submitted written responses, including supporting documentation, to the specific issues raised in the said reports of Auditor General to-
 - the relevant Auditor-General Regional Hub Office; and
 - the Office of the Clerk of the Senate, by email, on csenate@parliament.go.ke;
- The Committee will not accept management responses that are submitted to the Auditor-General Regional Hub Office and the Committee outside of the set timelines. The Committee will also not accept management responses that are submitted to the Auditor-General Regional Hub Office and the Committee for the first time on the day of appearance before the Committee;
- The Committee further requires that on the scheduled day of appearance, each County Executive avails to the Committee fifteen (15) hard copies of the management responses together with the supporting documents for each financial year under review; and
- The venues of the meetings will be communicated through subsequent official correspondences.

J.M. NYEGENYE, CBS,
CLERK OF THE SENATE.

This is the exhibit marked: **COK 3**
 Referred to in the Annexed Affidavit Declaration
 of: **CHARLES OKARO ELGE**
 Sworn/declared before me this **20th** day of **July** 20**21**
 at **NES** in the republic of Kenya
 Commissioner For Oaths



TWELFTH PARLIAMENT - FOURTH SESSION

REPORT OF THE SENATE SESSIONAL COMMITTEE ON COUNTY PUBLIC
ACCOUNTS AND INVESTMENTS ON THE CONSIDERATION OF THE AUDIT
REPORTS OF THE FOLLOWING COUNTY EXECUTIVES FOR THE
FINANCIAL YEARS 2015/2016, 2016/2017, AND 2017/2018-

1. BARINGO
2. ELGEYO MARAKWET
3. HOMA BAY
4. KAKAMEGA
5. KIAMBU

VOLUME 1

This is the exhibit marked COK 4 A
Referred to in the Annexed Affidavit Declaration
of CHARLES ONGARE KIAGE
Sworn/declared before me this 15th
Day of MAY 2021
at Nakuru in the republic of Kenya
Commissioner For Oaths

This is the exhibit marked COK 4 A
Referred to in the Annexed Affidavit Declaration
of CHARLES ONGARE KIAGE
Sworn/declared before me this 20th
Day of MAY 2021
at Nakuru in the republic of Kenya
Commissioner For Oaths

CLERK'S CHAMBERS
THE SENATE
P.O.BOX 41842-00100
NAIROBI

FEBRUARY, 2021

- Proper project conceptualization, project planning and adequate budgetary provisions for projects should be undertaken to ensure timely completion.

8.2 Upgrading of Ndiko Kahebet Access Road-Gatundu North Sub-County

The contract for rehabilitation and upgrading works of Ndiko-Kahebet road were awarded in 2015/2016 to M/s Seranco Construction Company Limited at a contract sum of Kshs.1,253,540. However, records of payments revealed that a total of Kshs.2,386,740 made to the contractor vide payment voucher number 123 dated 6th June 2016, of Kshs.1,133,200 and voucher number 48 dated 3rd September 2015 of 1,253,540. No explanation was provided for the excess payments amounting to Kshs.1,133,200 made above the contract sum. Further, the engineer's estimated, quotations and tender evaluation minutes were not provided for audit review. Consequently, the propriety and validity of the excess payment made to the contractor cannot be confirmed.

Management Responses

The contractor was paid Kshs.2,386,740 which was for two (2) contracts of Kshs.1,253,540 and 1,133,200 respectively. Initially, had awarded a contract for execution of a Ndiko Kahebet road whose initial length was approximately 1.2Kms. However, upon completion of this section, it was realized that the remaining section 1.1Kms was in a poor state and quotations for that section were floated and awarded to Sranco Construction who was the lowest evaluated bid. The two procurements were done in different dates. The procurement minutes, Engineer's estimates for the two transactions have been shared for audit review.

Committee's Observations and Recommendations

The Committee observed that there was a breach of procurement laws and procedures which may have resulted to loss of public funds and recommended that the procurement department should strictly adhere to the Public Procurement and Asset Disposal Act, 2015 in procuring goods and services.



TWELFTH PARLIAMENT - FOURTH SESSION

REPORT OF THE SENATE SESSIONAL COMMITTEE ON COUNTY PUBLIC
ACCOUNTS AND INVESTMENTS ON THE CONSIDERATION OF THE AUDIT
REPORTS OF THE FOLLOWING COUNTY EXECUTIVES FOR THE
FINANCIAL YEARS 2015/2016, 2016/2017, AND 2017/2018-

1. KISHII
2. MANDERA
3. MOMBASA
4. TAITA TAVETA
5. KILIFI

VOLUME 2

CLERK'S CHAMBERS
THE SENATE
P.O.BOX 41842-00100
NAIROBI

FEBRUARY, 2021

5. Extension of Mkenge II Water Supply Pipeline

Part payment had been done and the project was substantially complete pending installation of indicator marker posts. By the time the auditors visited site, the contractor was fabricating the marker posts off site. The project is now complete and now in use.

6. Laboratory at Mtwapa ATC

The Laboratory at ATC Mtwapa which had been completed was awaiting final payment that was due to the contractor. This payment was made, and the project handed over to the department and was operational.

7. Kwa Jiwa Market

The stall operators of the market opposed the renovation of the market vide HCCC No. 18 of 2014, Malindi (Mohammed Haroon T/A Wonderful Butchery) & others v. County Government of Kilifi) where they sought for guarantee of allocation of market stalls on the basis of where they were then presently situated. In effect and as can be studied from the pleadings, they sought to vary the structure and the format of the market.

In its response in Court, the County declined to make design changes since the tender had already been awarded and we only committed to the current operators being given first priority. In the Ruling of 25th June, 2015, the Court agreed with the plaintiffs (the stall operators) by obligating the County Government to undertake the renovations in accordance with the current allocations of the occupants. This necessitated changes in the BQs as the original BQ wasn't workable as at the time of implementation of the project. A review of measurements of the project's BQ to facilitate easy implementation and to factor in priorities and scope that arose during the works planning and supervision.

The review of measurements didn't alter the cost of the project but actually used the available resources that were allocated for the project. The works done and paid for in the Certificate number 7 reflect what is stated in the reviewed BQs.

Committee's observation and recommendations

The Committee noted that incomplete projects indicate a disregard of project completion timelines. The committee recommends that in circumstances where there is delay in implementation of the projects, the respective stakeholders should be brought on board to ensure that the challenges are addressed and projects are implemented. In the event that a contractor is awarded a project and is not able to execute the works within the stipulated time, the tender should be cancelled and another contractor procured.



TWELFTH PARLIAMENT - FOURTH SESSION

REPORT OF THE SENATE SESSIONAL COMMITTEE ON COUNTY PUBLIC
ACCOUNTS AND INVESTMENTS ON THE CONSIDERATION OF THE AUDIT
REPORTS OF THE FOLLOWING COUNTY EXECUTIVES FOR THE
FINANCIAL YEARS 2015/2016, 2016/2017, AND 2017/2018-

1. GARISSA
2. WAJIR
3. NAROK
4. KERICHO
5. LAMU

VOLUME 3

This is the exhibit marked
Referred to in the Annexed Affidavit Declaration
of CHARLES ODLAHO KIMW
Sworn declared before me this 20/2/21
Day of FEB in the republic of Kenya
at Nyeri
Commissioner For Oaths

This is the exhibit marked
Referred to in the Annexed Affidavit Declaration
of CHARLES ODLAHO KIMW
Sworn declared before me this 20/2/21
Day of FEB in the republic of Kenya
at Nyeri
Commissioner For Oaths

CLERK'S CHAMBERS
THE SENATE
P.O.BOX 41842-00100
NAIROBI

FEBRUARY, 2021

In addition, Commercial Banks are not captured in Accounts Receivables Module. Only CBK Accounts are captured in IFMIS.

Committee's Observation and Recommendation

The committee noted that the county entity faced challenges in operationalization of IFMIS due to inactive modules, instability of the system or wrong coding and recommends that;

- The National Treasury should undertake a thorough capacity building on operationalization of all modules of IFMIS to staff at the County Government entity;
- The National Treasury should provide a stable system for operation of IFMIS which is the sole source of verification of revenue and expenditure of any government entity;
- The National Treasury develops an IFMIS System that is relevant to county government operations that is separate from the one used by the National Government.

COMMITTEE ON COUNTY PUBLIC ACCOUNTS AND INVESTMENT

Committee Reports

This is the exhibit marked COKS
Referred to in the Annexed Affidavit Declaration
of CHARLES OMBAGO KIAGE
Sworn declared before me this 20 day of MAY 2015
at NEB in the Republic of Kenya
Commissioner For Oaths

This is the exhibit marked COKS
Referred to in the Annexed Affidavit Declaration
of CHARLES OMBAGO KIAGE
Sworn declared before me this 20 day of MAY 2015
at NEB in the Republic of Kenya
Commissioner For Oaths

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

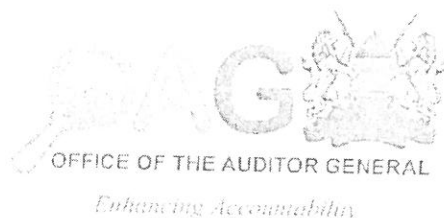
COUNTY EXECUTIVE OF KISHU

FOR THE YEAR ENDED
30 JUNE, 2019

This is the exhibit marked
Referred to in the Annexed Affidavit Declaration
of CHARLES OLUKARA KIRAGE
Sworn/declared before me this 20
Day of MAY 2021
at NEB in the republic of Kenya
Commissioner For Oaths

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KISII FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kisii set out on pages 1 to 62, which comprise the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kisii as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Presentation and Disclosure of the Financial Statements

The financial statements did not include all information as required in the format prescribed by the Public Sector Accounting Standards Board (PSASB) in accordance with Section 194(1)(d) of the Public Finance Management Act, 2012. In particular, the financial statements did not make full disclosure with regards to the non-financial information such as detailed key entity information, leadership of the County, key Management staff among others

Consequently, the financial statements for the year ended 30 June, 2019 do not conform to the presentation format prescribed by the PSASB.

2. Inaccuracy of the Statement of Receipts and Payments


As disclosed under Note 12 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.2,245,115,131 under use of goods and services

disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustaining its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

18 February, 2021

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF MACHAKOS

FOR THE YEAR ENDED
30 JUNE, 2019

This is the exhibit marked COK 67
Referred to in the Annexed Affidavit Declaration
of CHARLES ONYIRO KIMBLE
Sworn declared before me this 20th
Day of MAY 2021
at NUB in the Republic of Kenya
Commissioner For Oaths

This is the exhibit marked COK 67
Referred to in the Annexed Affidavit Declaration
of CHARLES ONYIRO KIMBLE
Sworn declared before me this 20th
Day of MAY 2021
at NUB in the Republic of Kenya
Commissioner For Oaths

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MACHAKOS FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Machakos set out on pages 1 to 63, which comprise the statement of assets and liabilities as at 30 June, 2019, and statement of receipts and payments, statement of cash flows and summary statement of appropriation, recurrent and development combined for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Machakos as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), the Public Finance Management Act, 2012, and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Variances between Financial Statement and IFMIS Balances

Comparison of balances generated from the Integrated Financial Management Information System (IFMIS) with those reflected in the financial statements presented for audit revealed significant variances in regard to sixteen(16) accounts listed in the attached Appendix 1

The variances have not been explained by Management and as a result, the accuracy and completeness of the financial statements for the year ended 30 June, 2018 have not been confirmed.

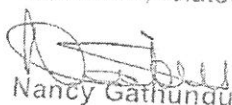
2. Unconfirmed Bank Balance

The statement of assets and liabilities as at 30 June, 2019 reflects a bank balance amounting to Kshs.1,765,502,491, as further disclosed in Note 21A to the financial statements. However the balance excludes balances totalling Kshs.991,164,852.50 held in five (5) special purpose bank accounts disclosed in Annex 5 to the financial statements.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the County Executive to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

13 November, 2020

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NAKURU

FOR THE YEAR ENDED
30 JUNE, 2019

This is the exhibit marked (OK 64)
referred to in the Annexed Affidavit Declaration
of CHARLES ONYIAH KIALA
Sworn/declared before me this 20TH
Day of MAY 2021
at N.E.B. in the republic of Kenya
Commissioner For Oaths

This is the exhibit marked (OK 10)
referred to in the Annexed Affidavit Declaration
of CHARLES ONYIAH KIALA
Sworn/declared before me this 20TH
Day of MAY 2021
at N.E.B. in the republic of Kenya
Commissioner For Oaths

69

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NAKURU FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nakuru set out on pages 1 to 50, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Nakuru as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Presentation of the Financial Statements

1.1 Inaccuracies in the Statement of Assets and Liabilities


The comparative statement of assets and liabilities as at 30 June, 2019 reflects net financial assets of Kshs.3,812,199,764 and net financial position of Kshs.3,858,426,994 resulting to a variance of Kshs.46,227,230 which has not been explained or reconciled.

Further, as disclosed under Note 21A to the financial statements, the statement of assets and liabilities reflects bank balances of Kshs.5,748,725,040 (2018-Kshs.3,858,426,994). This comprises of balances held in fifty-nine (59) bank accounts. However, a review of the bank balances in six (6) bank accounts amounting to Kshs.13,747,544 indicate that the balances had not been supported by cashbooks and board of survey reports as shown below:

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

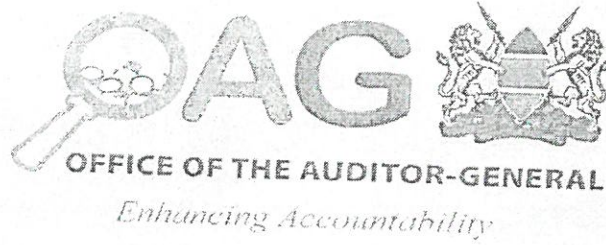
I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi.

09 December, 2020

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KISUMU

FOR THE YEAR ENDED
30 JUNE, 2019

This is the exhibit marked COK 64
Referred to in the Annexed Affidavit Declaration
of CHARLES ODIA RO KIRAGE
Sworn/declared before me this 20
Day of MAY 2021
at NLB in the republic of Kenya
Commissioner For Oaths

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KISUMU FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Kisumu set out on pages 1 to 40, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Executive of Kisumu as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Adverse Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Variance Between the Financial Statements and the Integrated Financial Management Information Systems (IFMIS)

The comparison of the balances reflected in the financial statements and the IFMIS reports revealed significant discrepancies as detailed out below: -

Item	Financial Statement Figure (Kshs.)	IFMIS Report Figure (Kshs.)	Variance (Kshs.)
Receipts	8,920,654,818	12,020,772,369	3,100,117,551
Payments	7,505,936,398	7,588,960,488	83,024,090
Cash and Bank	1,453,899,364	37,387,135,688	35,933,236,324
Receivables	783,346,771	1,588,160,386	804,813,615
Payables	18,195,925	31,525,364,432	31,507,168,507

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships

The Report of the Auditor-General on County Executive of Kisumu for the year ended 30 June, 2019

and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

21 December, 2020

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NYAMIRA

FOR THE YEAR ENDED
30 JUNE, 2019

This is the exhibit marked
Referred to in the Annexed Affidavit Declaration
of **CHARLES ONYARO KIAGE**
Sworn/declared before me this **20th** day of **MAY** **2019**
at **Nairobi** in the Republic of Kenya
Commissioner For Oaths

This is the exhibit marked
Referred to in the Annexed Affidavit Declaration
of **CHARLES ONYARO KIAGE**
Sworn/declared before me this **20th** day of **MAY** **2019**
at **Nairobi** in the Republic of Kenya
Commissioner For Oaths

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NAIROBI

**REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYAMIRA FOR
THE YEAR ENDED 30 JUNE, 2019**

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nyamira set out on pages 1 to 46, which comprise the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statements of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Nyamira as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Financial Management Act, 2012.

Basis for Qualified Opinion

1. Returned County Revenue Fund Issues

The statement of receipts and payments reflects an amount of Kshs.1,101,374,293 in respect of returned County Revenue Fund (CRF) issues. However, the amount was not supported by a supplementary budget on how these funds were to be used in the subsequent financial years as per the requirements of the new financial reporting template for public sector entities which was issued by the Public Sector Accounting Standards Board (PSASB).

Consequently, the accuracy and completeness of the returned CRF issues could not be confirmed.

2. Cash Balances


As disclosed under Note 12A to the financial statements, the statement of assets and liabilities reflects cash balances of Kshs.1,428,139,359. The figure includes

exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

09 February, 2021

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF BUNGOMA

FOR THE YEAR ENDED
30 JUNE, 2019

This is the exhibit marked.....
Referred to in the Annexed Affidavit Declaration
of.....
Sworn declared before me this.....
Day of.....
at.....
in the Republic of Kenya
Commissioner For Oaths

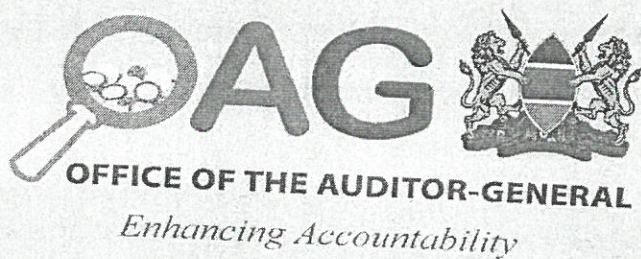
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Sworn declared before me this.....
Day of.....
at.....
in the Republic of Kenya
Commissioner For Oaths

inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Assembly's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF SAMBURU

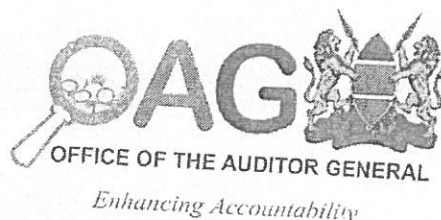
FOR THE YEAR ENDED
30 JUNE, 2019

This is the exhibit marked **COK 6 'g'**
Referred to in the Annexed Affidavit Declaration
of **CHARLES ONYARO KIRAGE**
Sworn/declared before me this **20th**
Day of **MAY** **2019**
at **Nakuru** in the republic of Kenya
Commissioner For Oaths

This is the exhibit marked **COK 6 'g'**
Referred to in the Annexed Affidavit Declaration
of **CHARLES ONYARO KIRAGE**
Sworn/declared before me this **20th**
Day of **MAY** **2019**
at **Nakuru** in the republic of Kenya
Commissioner For Oaths

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF SAMBURU FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Assembly of Samburu set out on pages 1 to 26 which comprise the statement of financial assets and liabilities as at 30 June, 2019, and statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts; recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Assembly of Samburu as at 30 June, 2019 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Presentation and Disclosures

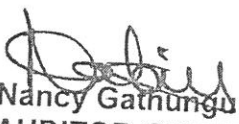
The financial statements contain the following errors and omissions:

- i. The statement of financial assets and liabilities does not reflect the net financial assets balance amounting to Kshs.15,376,430 being the sum of cash and cash equivalents and accounts receivables-outstanding imprest balances amounting to Kshs.1,530,747 and Kshs.13,845,683 respectively.
- ii. The opening cash and cash equivalent balance of Kshs.6,624,177 has been omitted in the statement of cash flow.
- iii. Although Note 5.94 provides a list of the entities deemed as the County Assembly's related parties, the values of transactions entered with the parties during the year under review are not disclosed in the list.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

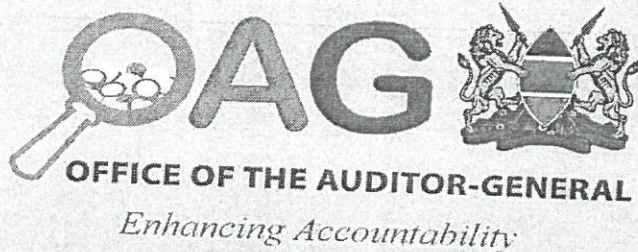
I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

15 January, 2021



REPORT

OF

THE AUDITOR-GENERAL

ON

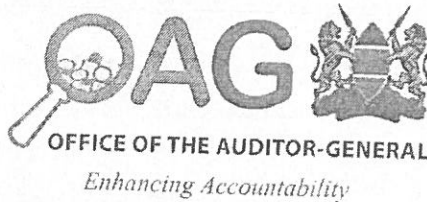
COUNTY ASSEMBLY OF NYERI

FOR THE YEAR ENDED
30 JUNE, 2019

This is the exhibit marked...
Referred to in the Annexed Affidavit Declaration
of... CHARLES ODLADO KINIE
Sworn/declared before me this... 20TH
Day of... MAY 20...
at... Nab... in the republic of Kenya
Commissioner For Oaths

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NYERI FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Nyeri set out on pages 1 to 24, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Nyeri as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Accuracy of Compensation of Employees Expenditure

The statement of receipts and payments for the year ended 30 June, 2019 reflects compensation of employees' expenditure totalling Kshs.195,315,153. However, supporting schedules presented for audit reflected expenditures totalling Kshs.190,651,752 resulting in an unexplained difference of Kshs.4,663,401.


Further, analysis of expenditure trends showed that the County Assembly's expenditure on employees rose by Kshs.31,598,847 or 19.3 % from Kshs.163,716,306 in the previous financial year to Kshs.195,315,153 in the year under review. Management has not provided any plausible explanation for the 19.3% escalation experienced in a single year.

In view of the anomalies, the accuracy and validity of the compensation of employees' expenditure totalling Kshs.195,315,153 reflected in the statement for receipts and payments for the year ended 30 June, 2019 have not been confirmed.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the County Assembly to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

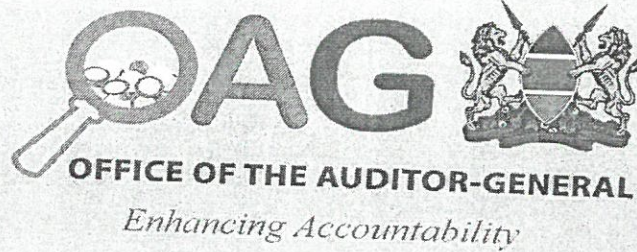
I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

12 November, 2020



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KITUI

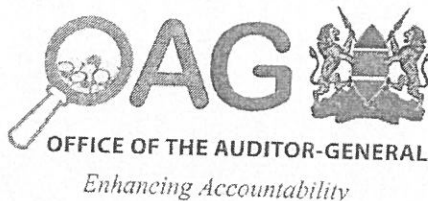
FOR THE YEAR ENDED
30 JUNE, 2019

This is the exhibit marked
Referred to in the Annexed Affidavit Declaration
of CHARLES ONYARO KIRGE
Sworn/declared before me this 21
Day of MAY 2019
at NRB in the republic of Kenya
Commissioner For Oaths

This is the exhibit marked
Referred to in the Annexed Affidavit Declaration
of CHARLES ONYARO KIRGE
Sworn/declared before me this 20
Day of MAY 2019
at NRB in the republic of Kenya
Commissioner For Oaths

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KITUI FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kitui set out on pages 1 to 25, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Kitui as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Accuracy of the Financial Statements

The financial statements reflected balances that differ with the balances reflected in the Integrated Financial Management Information Systems (IFMIS) trial balance as tabulated below:

Item	Financial Statements Balance (Kshs.)	IFMIS Trial Balance (Kshs.)	Variance (Kshs.)
Exchequer Releases	806,554,690	887,074,264	80,519,574
Other Receipts	4,020,000	0	(4,020,000)
Compensation of Employees	344,616,070	310,218,267	(34,397,803)
Use of Goods and Services	385,835,814	329,260,019	(56,575,795)
Other Grants and Transfers	50,000,000	0	(50,000,000)

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

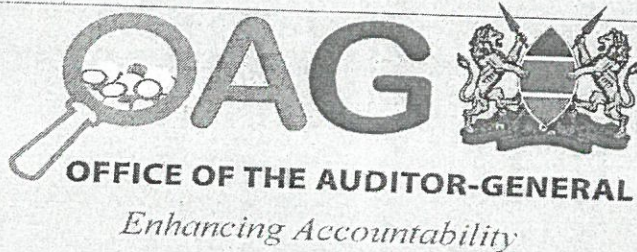
I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

30 November, 2020



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF TAITA TAVETA

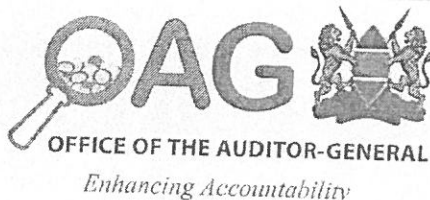
FOR THE YEAR ENDED
30 JUNE, 2019

This is the exhibit marked
referred to in the Annexed Affidavit Declaration
of **CHARLES ONGARO KINCE**
Sworn declared before me this **20TH**
Day of **MAY** **2019**
at **NLB** in the republic of Kenya
Commissioner For Oaths

This is the exhibit marked
referred to in the Annexed Affidavit Declaration
of **CHARLES ONGARO KINCE**
Sworn declared before me this **20TH**
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REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF TAITA TAVETA FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Taita Taveta set out on pages 1 to 24, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts: Recurrent and Development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Taita Taveta as at 30 June, 2019 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Variances Between Financial Statements and IFMIS Ledger Balances


The statement of receipts and payments for the year ended 30 June, 2019 reflects aggregate payments totalling Kshs.689,649,707 which sum includes payments totalling Kshs.607,750,595 incurred on acquisition of assets, compensation of employees and use of goods and services. The latter balance however, does not tally with data extracted from the Integrated Financial Management System (IFMIS) which reflects payments totalling Kshs.541,024,312 made on the three items. The composition of the unexplained difference of Kshs.66,726,283 between the two sets of records is highlighted in the table below.

disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

12 November, 2020