

REPUBLIC OF KENYA



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REPORT

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CLERK AT THE TABLE	Nlangi

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF MIGORI

**FOR THE YEAR ENDED
30 JUNE, 2021**



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MIGORI COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2021

**Prepared in accordance with the Cash Basis of Accounting Method under the International
Public Sector Accounting Standards (IPSAS)**

MIGORI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30th June, 2021

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assembly of Migori is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 57 Members of County Assembly (MCAs) elected and nominated to represent members of the public from their respective wards and various interests respectively. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The Migori County Assembly's day-to-day management is under the following key organs:

No.	Designation	Name
1.	The Speaker;	- Hon Boaz Owiti Okoth
2.	The County Assembly Service Board;	- Hon Boaz Owiti Okoth-Chair CASB - Hon Nicholas Ngabia Rioba- Vice Chair CASB - Hon Brian Osodo- Member CASB - Hon Merezza Akell- Member CASB - Mr Clifford Jobando- Member CASB - Ag Clerk- Vincesia Awino – Secretary CASB
3.	The Clerk; and	- Ag Clerk- Vincesia Awino – Secretary CASB - Ag Clerk- Emmanuel Abala – Secretary CASB
4.	Heads of Departments	- CPA Evans Ogutu Ouma - CPA Beryl pendo Mauko - Senior Accountant Rayler Maeri

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	- Ag Clerk- Vincesia Awino – Secretary CASB - Ag Clerk- Emmanuel Abala – Secretary CASB
2.	Principal Finance Officer	- CPA Evans Ogutu Ouma

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- Internal Auditor - **Beryl Pendo Mauko**
- Migori County Assembly Budget & Appropriation Committee
- Migori County Assembly Finance committee.
- Migori County Assembly CPIAC

(e) Migori County Assembly Headquarters

(f) P.O. Box 985-40400 Suna-Kenya

(g) ISOLATED BUILDING

(h) Migori Level 4 hospital-Highway

NAIROBI, KENYA

(i) Migori County Assembly Contacts

Telephone: (254) 0720801559

E-mail: www.migorica.go.ke

Website: www.migoricountyassembly.go.ke

(j) Migori County Assembly Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. KCB Bank(K) ltd
Migori Branch

(k) Independent Auditor

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(l) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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2. FORWARD BY THE CLERK OF THE ASSEMBLY

2.1 Budget performance

Migori county assembly, defined by key constitutional mandate has largely recurrent budget estimate, Migori county assembly participates in non-core development for infrastructural development. During the financial year ended 30th June 2021, Migori County Assembly's recurrent approved budget estimate was Kshs. 956,834,225. the actual exchequer issuer was KES 954,850,443, 99.8% recurrent budget funding. Migori County Assembly's Development approved budget estimate was Kshs. 50,000,000. the actual exchequer issuer was KES 42,374,670, 84.8% Development budget funding. In addition, Migori County Assembly received additional imprest on special request from the county treasury for Kshs. 18,675,050 on special definite need.

2.2 Operational Performance

Migori County Assembly had defined key delivery units in its programmes for the financial year 2020/2021; these programmes were largely realized, Due to delay in exchequer funding for the first quarter 2020/2021, there were relocation of funds and borrowings to meet the operational needs of the county assembly. The county assembly largely borrowed funds from KCB Bank (k) Ltd to meet its operational needs as approved by the Migori County Assembly Service Board. As at 30th June 2021, all the borrowed funds had been fully settled

2.3 Performance of key development projects

Migori County Assembly Development projects were accomplished as per the procurement plan for 2020/2021 FY, with key projects i.e. digital congress system and the upgrading of the plenary fully accomplished. the construction of speakers' residence was put on hold over the ongoing Cases in Kisumu Law court.

2.4 Comment on value-for-money achievements

The fiduciary oversight arrangements and the internal control systems, ensured compliance for value for money. The county assembly hired audit committee members to strengthen the internal audit department.

2.5 Challenges and Recommended Way Forward

The key challenges during the financial year were;
Inadequate Migori county Assembly's' motor vehicles,
Inadequate office space for the personnel and MCAs
Lack of strategic plan for the realization of the strategic objectives for the County Assembly
Delayed funding during the 1st quarter 2020/2021 financial year.
Litigation cases against the secretariats and CASB Members.
Adverse Effects of COVID-19 in day to day operations and budget lines

Sign: _____

Name: _____

Clerk of the County Assembly

MIGORI COUNTY ASSEMBLY
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**3. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY
PREDETRMINED OBJECTIVES**

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Migori County Assembly is a key County Government arm mandated to provide effective representation, oversight and legislation. In order to achieve this, Migori County Assembly must ensure development and implementation of programs aligned with its Vision and Mission and as well in line with Kenya's Vision 2030.

Over the last period, Migori County Assembly made Key achievements which include i.e. Construction of MCAs Offices, of which many are operational, ICT Infrastructure of Structured Cabling and Networking, Fencing of the Assembly Premises, Setting up of key Committees among others.

In the FY 2020/2021, Migori county Assembly key delivery programmes were achieved as follows;

PROGRAMME OBJECTIVE

Programme	Objectives
CP: 1 General administration and supportive service	To promote performance and strengthen independency in County Assembly's management for effective and efficient service delivery
CP:2Oversight management services	To safeguard a transparent and accountable system for all county government sector
CP:3 Legislative services	To foster economic, social, political and cultural development of Migori County through effective legislation
CP: 4 Representation	To improve Public Participation in County Governance

12.2 Summary of Programmes, Outputs and Performance Indicators

**PART E: SUMMARY OF PROGRAMMES OUTPUTS AND PERFORMANCE
INDICATORS FOR 2020-2021/2022**

**PROGRAMME: CP 1 GENERAL ADMINISTRATION PLANNING AND SUPPORT
SERVICES:**

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OUTCOME: Efficiency and Effectiveness in Service Delivery					
SUB-PROGRAMME: CSP1 .1 GENERAL ADMINISTRATION SUPPORTIVE SERVICES					
Delivery Unit	Key outputs	Key performance indicators	Targets 2020/2021	Outcome 2020/2021	Performance
HUMAN RESOURCES	Employees Recruited	No of Staff Recruited	10	-	-
	Staff Trained	No of Staff trained	70	70	70
	Mortgage and Car loan facility for each County Assembly Members and Staff	No of Car loan and Mortgages implemented	58	58	58
	MCAs and Members of Staff Medical Insurance Cover	No of MCAs and Staff Covered	128	128	128
ADMINISTRATION	Purchase of Motor Vehicles	No of vehicles purchased	2	-	-
	Motor Vehicles Insurance Cover	No of Vehicles Covered	9	9	9
	Speakers Residence Constructed	No of Speaker's residence Constructed	1	-	-
	MCAs Offices Constructed	No of MCAs Offices Constructed	2	1	2
	Incomplete and Stalled Offices Completed	No of Incomplete and Stalled Projects Completed	9	2	2
	MCAs Offices Fenced and Digitalized	No of MCAs Fenced and Digitalized	2	2	2
	County Assembly constructed	Modern county Assembly Constructed and Equipped	1	-	-

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		County Assembly Cafeteria Operationalized	No of County Assembly Cafeteria Operationalized	1	-	-
ICT		CCTV Cameras Installed	No of CCTV Installed	1	-	-
		Broadcasting Equipment Installed	No of broadcasting equipment installed	-	-	-

PROGRAMME: CP 2: OVERSIGHT MANAGEMENT SERVICES

Delivery Unit	Key outputs	Key performance indicators	Targets 2020/2021	Outcome 2020/2021	Performance
OUTCOME: INFORMED LEGISLATIVE INSTITUTION COMMITTED TO ITS PURPOSE IN LINE WITH THE CONSTITUTION					
SUB-PROGRAMME: CSP 2.1: COMMITTEE MANAGEMENT SERVICES					
COMMITTEE ACTIVITIES	Spot Checks	No of committee spot checks carried out	42	42	42
	Committee Meetings	No of committee meetings attended	1540	1540	1540
	Report Writing	No of Reports Written	44	44	44
	Capacity Building	No of Capacity Building forums attended	44	44	44
	Benchmarking	No of Benchmarking trips attended	-	-	-

PROGRAMME: CP: 3 REPRESENTATIONS

Delivery Unit	Key outputs	Key performance indicators	Targets 2020/2021	Outcome 2020/2021	Performance
OUTCOME: PUBLIC PARTICIPATION IN COUNTY GOVERNANCE.					
SUB-PROGRAMME: CPS 3.1: REPRESENTATION					

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PLENARY	Plenary sittings attended	No of plenary sittings attended	144	144	144
	Special Sittings	No of Special Sittings attended	6	6	6
	Ad Hoc Committees	No of Ad Hoc Committees Attended	5	5	5
	Petitions	No of Petitions forwarded	15	15	15

PROGRAMME: CP: 4 LEGISLATIVE SERVICES

OUTCOME: LEADING LEGISLATIVE INSTITUTION COMMITTED TO ITS OBJECTIVITY

SUB-PROGRAMME: CSP 4: LEGISLATION DEVELOPMENT AND APPROVAL SERVICES

LEGISLATIVE SERVICES	Public Participation	No of Public Participation fora attended	75	75	75
	Bills	No of Bills formulated and Passed	15	15	15
	Vetting	No of Vetting Conducted	25	25	25
	Policies	No Policies Formulated	20	20	20

Signed: _____

Vincent Awino

Clerk: _____

Migori County Assembly

W. G. Longo

MIGORI COUNTY ASSEMBLY
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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Two-to-three pages

Migori County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on our key

pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile -

The top management especially the Clerk has put sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

The environmental policy guiding Migori County Assembly as evidenced in its policy and procedure documents shall ensure success is achieved and a clear road map put in place for any shortcomings mitigations.

3. Employee welfare

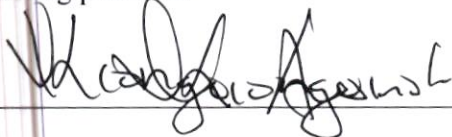
Migori County Assembly has developed policies guiding the hiring process of employees and such policies consider the gender ratio and take in stakeholder engagements and are often improved. CASB efforts made improving skills and managing careers, appraisal and reward systems. The CASB has policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

4. Market place practices-

Migori County Assembly outline its efforts to:

- a) Responsible competition practice.
It ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors
- b) Developed Responsible Supply chain and supplier relations- and ensures employees maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.
- c) Developed Responsible marketing and advertisement-where employees maintain ethical marketing practices

Signed: _____



Clerk: Vincensia Awino Kionge
Migori County Assembly

MIGORI COUNTY ASSEMBLY
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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

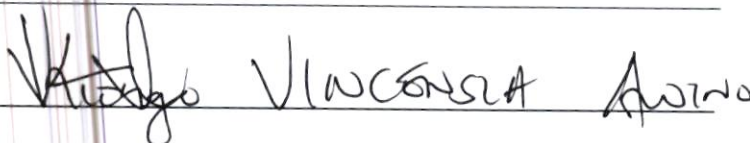
The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2021, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 21st 2021.

Name: _____

 WINCONSA AWINO

Clerk of the County Assembly

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 MIGORI FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Migori set out on pages 1 to 26, which comprise the statement of financial assets and liabilities as

at 30 June, 2021, 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 effect 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 Migori as at 30 June, 2021, 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 of Financial Statements

Review of the financial statements for the year ended 30 June, 2021 submitted for audit revealed the following instances of non-compliance with the financial reporting guidelines and template prescribed by the Public Sector Accounting Standards Board:

- i. The bank reconciliation reports were not attached as annexes to the financial statements in line with the financial reporting template.
- ii. The amounts in respect of other disclosures - pending staff payables were not categorized as prescribed in the template.
- iii. The financial statements did not disclose the amounts involved in related party transactions.
- iv. The financial statements did not disclose the progress on follow-up of auditor's recommendations.
- v. The analysis of pending accounts payables under Annexure 1 omitted the prior year audited balance totalling Kshs.121,478,922.

2. Unreconciled Variances Between the Financial Statements and IFMIS Report

The statement of receipts and payments reflects total expenditure of Kshs.1,014,238,427 while the IFMIS payment details report reflects total payments of Kshs.1,168,179,302, resulting to unreconciled variance of Kshs.153,940,875.

In addition, the IFMIS vote book expenditure report for the same period reflects a total expenditure of Kshs.332,010,744 resulting to unexplained variance of Kshs.682,227,683. In the circumstances, the completeness and accuracy of the total expenditure of Kshs.1,014,238,427 for the year ended 30 June, 2021 could not be confirmed.

3. Unsupported Bank Balance

The statement of financial assets and liabilities reflects cash and cash equivalents of Kshs.1,664,842 and as reflected in Note 9A to the financial statements, the amount includes Kshs.1,661,736 in respect of bank balances and, which was not supported by bank reconciliation statements and certificates of bank balances.

Consequently, the accuracy and completeness of the bank balance of Kshs.1,661,736 as at 30 June, 2021 could not be ascertained.

4. Compensation of Employees

4.1 Payment Made Outside the IPPD Payroll

The statement of receipts and payments reflects total payments of Kshs.1,014,238,427. As reflected in Note 4 to the financial statements the amount includes an expenditure of Kshs.392,711,984 in respect of compensation of employees out of which an amount of Kshs.56,547,522 was paid as ward staff salaries and special duty allowances and honoraria to County Assembly permanent staff outside the Integrated Personnel and Payroll Database (IPPD) system. It was not clearly explained why Management did not pay all the staff and employees using the IPPD.

Further, comparison of sampled bank remittances and payroll records revealed discrepancies in payroll net pay and bank remittances net pay as tabulated below:

Month/Year	Bank Remittances Net Pay (Kshs)	Payroll Net Pay (Kshs)	Difference (Kshs)
September, 2020	6,173,038	6,066,743	106,294
January, 2021	4,946,157	4,731,497	214,660
February, 2021	4,515,372	4,287,522	227,850
Total	15,634,567	15,085,762	548,804

In the circumstances, the accuracy, validity and completeness of the expenditure of Kshs.392,711,984 in respect of compensation of employees could not be confirmed.

4.2 Unexplained Variance on Sitting Allowance Payments to MCAs

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects Kshs.392,711,984 in respect of compensation of employees out of which an amount of Kshs.26,712,400 were payments in respect of sitting allowance to Members of the County Assembly (MCA) for July, August, November, December, 2020 and April, as captured in the Integrated Personnel and Payroll Database (IPPD) system. However, the supporting schedules in respect of the sitting allowance for July, August, November, December, 2020 and April, 2021 reflects an amount of Kshs.17,421,300 leading to unreconciled and unexplained variance of Kshs.9,291,100.

In the circumstances, the accuracy, validity and completeness of the expenditure of Kshs.26,712,400 in respect of sitting allowances could not be confirmed.

5. Unsupported Expenditure on Use of Goods and Services

Note 5 to the financial statements reflects an expenditure of Kshs.478,510,312 in respect of use of goods and services and includes expenditure items and amounts which were not supported by sufficient, appropriate and verifiable documentary evidence as summarized below:

Expenditure Item	Unsupported Amount Kshs
Printing, Advertising and Information Supplies and Services	1,119,933
Education and Library Materials	3,874,728
Hospitality Supplies and Services	8,881,125
Routine Maintenance of Office Furniture	2,352,710
Routine Maintenance - Computers, Printers and Accessories	3,123,672
Legal Fees and Dues	6,280,000
Contracted Guard Allowances	10,226,000
Total	35,858,168

In the circumstances, the accuracy, completeness and validity of the expenditure of Kshs.35,858,168 indicated above could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Migori Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts - recurrent and development reflects final receipts budget of Kshs.1,006,834,225 and actual receipts of Kshs.1,015,900,163 resulting in net excess receipt of Kshs.9,065,938 resulting from unbudgeted other receipts of Kshs.18,675,050 and which Management explained as related to the County Treasury imprests credited to the assembly operations account for

requested specific committee activities and other administrative expenses. It was not clear why the Assembly did not request for additional funding through the supplementary budget in line with the provisions of Regulation 39 of the Public Finance Management (County Governments) Regulations, 2015

The statement also reflects total expenditure budget of Kshs.1,006,834,225 and an actual expenditure of Kshs.1,014,238,427 resulting in overall over-expenditure of Kshs.7,404,202. No documentary evidence was provided for audit to confirm that the over-expenditure was approved as required under Regulation 43(2) of Public Finance Management (County Governments) Regulations, 2015.

2. Pending Bills

Note 7.10 on other disclosures to the financial statements and as reflected in Annex 1 and 2 reflects pending accounts and staff payables of Kshs.31,776,430 and Kshs.59,236,050, respectively totalling Kshs.91,012,480 and which were not settled during the year under review but were carried forward to 2021/2022 financial year.

Failure to settle bills in the year for which they relate adversely affects the provisions of the following year as they form a first charge for that year's budget provision.

Consequently, the Management was in breach of Regulation 50(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that, "expenditure commitment for goods and services shall be controlled against spending and procurement plans approved by the responsible accounting officer, based on allocations and allotments from approved budgets."

3. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Reports on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to resolve them and adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Cash and Bank Operations Account

Review of the IFMIS payment details report for the year ended 30 June, 2021 revealed that funds totalling Kshs.649,648,594 were transferred to the operations account held at Kenya Commercial Bank and cash withdrawals made for payment of salaries, allowances, goods and services contrary to Regulation 82(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires all County Government bank accounts to be opened and operated at the Central Bank of Kenya except for imprest bank accounts for petty cash.

2. Compensation of Employees

2.1 Irregular Payment of Mileage Allowance

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects compensation of employees of Kshs.392,711,984 which includes transport allowances - civil service and Members of County Assembly (MCAs) of Kshs.40,498,536. The amount includes payments in respect of mileage allowance to Members County Assembly (MCAs) totalling Kshs.27,241,619. Review of records provided for audit revealed an overpayment of Kshs.842,690 as a result of disregarding the provisions of Paragraph a (i) and (ii) of the Salary and Remuneration Commission circular reference number SRC/TS/CGVT/3/16 of 27 November, 2013 on reviewed remuneration and benefits for Members of County Assembly which required MCAs to be paid a monthly mileage allowance at a standard AA rate of Kshs.109.8 per Kilometre for up to a maximum of 45 Kilometres return journey (90 Kilometres) to their respective areas of representation. In addition, members whose areas of representation were situated beyond the 45 Kilometres return journey (90 Kilometres) were to make a weekly reimbursable claim of the extra mileage when they travel to their area of representation at applicable AA rates based on the cubic capacity of the vehicle per extra Kilometer, subject to a maximum of 52 weeks in a year.

Consequently, the validity of the overpayment of Kshs.842,690 in respect of mileage allowances could not be confirmed.

2.2 Salary Over Commitment Beyond the Legal Limit

Review of the County Assembly of Migori payroll for June, 2021 revealed that a total of sixteen (16) officers were earning less than a third of their basic pay in contravention of Clause F.2.1(c) of the County Assembly of Migori Human Resource Manual which provides that, "public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries."

2.3 Acting Appointments Beyond Recommended Limits

Review of sampled assembly employees' personal files revealed that, by the time of audit (October, 2021), two (2) staff members had served in acting position for up to twenty-four

(24) and thirty-eight (38) months, respectively contrary to Section 34(3) of the Public Service Commission Act, 2017, which states that, “an officer may be appointed in an acting capacity for a period of at least thirty days but not exceeding a period of six months.”

3. Staff Ethnic Composition

During the year under review, the total number of employees in the County Assembly was seventy (70) out of which fifty-five (55) or 78% were members from the dominant community in the County. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which states that, “no public institution shall have more than one third of its staff establishment from the same ethnic community.”

4. Car Purchase Grant

As disclosed in Note 8, the statement of receipts and payments reflects other payments totalling Kshs.97,071,779 which includes an amount of Kshs.82,600,000 in respect of car purchase grant disbursed to the Speaker of the County Assembly and fifty-seven (57) Members of County Assembly (MCAs) contrary to the Salaries and Remuneration Commission Circular reference SRC/TS/COG/3/61/48 VOL.II (113) dated 09 February, 2021 which required conversion of the existing car loans into car grants and hence surpassing the County Government budget ceilings on recurrent expenditure in the financial year 2020/2021 as provided in the fourth schedule of the County Allocation of Revenue Act, 2020.

In addition, a review of the available records revealed that the County Assembly deducted but did not remit income tax totalling Kshs.34,500,000 arising from the car grants to Members of the County Assembly and the Speaker in line with Section 5(2) of the 5(2)(a) of the Income Tax Act, 2010. Further, and although the County assembly executed a debt repayment plan on 23 August, 2021 in respect of the outstanding tax liability, it was not clear whether the obligation had since been settled.

5. Construction of Speaker’s Official Residence

The statement of receipts and payments reflects Kshs.40,737,411 in respect of acquisition of assets and as disclosed in Note 6 and Annexure 4 to the financial statements, the amount includes Kshs.13,400,300 relating to construction of Speaker’s Residence. However, the Management did not provide for audit, the tender documents such as advertisements, evaluation minutes, bills of quantities and contract agreements as prescribed under paragraph 70(6) of the Public Procurement and Assets Disposal Act, 2015.

In addition, a physical verification of the project conducted in October, 2021 revealed that the contractor had only done the first slab and the project appeared to have stalled since the contractor was not on site. Further the Management did not provide certificate of work done and inspection and acceptance certificates to support the payments.

Consequently, the validity and value for money of the amount Kshs.13,400,300 spent on the project could not be ascertained.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Ineffective Audit Committee Function

The internal audit plan and internal audit charter produced for audit were not approved by the audit committee in line with Regulation 163(2)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015.

In addition, review of records revealed that the audit committee did not meet during the year under review to discharge its responsibilities on issues of risk, internal control and governance and associated assurance and follow up on the implementation of the recommendations of internal and external auditors contrary to Regulation 172(1) of the Public Finance Management (County Governments), Regulations 2015.

2. Lack of an Approved Risk Management Policy

Review of the risk management process revealed that the County Assembly did not have an approved risk management policy framework during the year 2020/2021 to provide a framework for the management of risk and also to increase overall awareness of risk throughout the institution. In addition, there was no documentary evidence to confirm that the assembly had conducted a risk assessment to identify the potential risk exposure, possibility of their occurrence and the mitigating strategies.

3. Lack of Approved Staff Establishment

As previously reported, the County Assembly of Migori did not have an approved staff establishment to indicate the authorized staffing levels in position for each category of employee and or any variance thereof. Further, no evidence was provided to indicate that

the Assembly had carried out job evaluation to determine the staff requirements for each cadre.

It was therefore, not possible to ascertain whether the Assembly had engaged the optimal numbers of employees for all categories.

4. Functioning of the County Assembly Service Board

Review of the functioning of County Assembly of Migori Service Board various instances of non-compliance with the established authorities as indicated below:

- i. Failure to prepare and submit an annual operation report as required by Section 36(1) of the County Assembly Service Act, 2017 which provides that within three months after the end of each calendar year, the Board shall prepare and lay before the county assembly, a report of its operations during that year.
- ii. Failure to establish a County Assembly Fund as required by Section 36(1) of the County Assembly Service Act, 2017 which provides that there is established for each county, a fund to be known as the County Assembly Fund.
- iii. Failure to establish a Staff Advisory Committee in line with Section 29 of the County Assembly Service Act, 2017 which requires the Board to establish a committee to be known as the Staff Advisory Committee which shall be responsible for advising the Board, through the Committee, on matters relating to staff.
- iv. Failure to establish a Management Committee in line with Section 28 of the County Assembly Service Act, 2017 which requires the Board to establish a committee to be known as the Management Committee which shall be responsible for advising the Board on matters relating to the functions and powers of the Board under Sections 11 and 12 of the Act.

In the circumstances, the County Assembly Service Board may not adequately perform its oversight responsibilities and effectively guide the operations of the County Assembly.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether

due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Those charged with governance are responsible for overseeing the Assembly's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that 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 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 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 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 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 May, 2022


MIGORI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30th June, 2021


7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

		2020/2021	2019/2020
	Note	KShs	KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	954,850,443	836,834,226
Transfers from the County Treasury/Exchequer Releases (Development)	2	42,374,670	62,094,147
Other Receipts (Recurrent)	3	18,675,050	59,132,610
TOTAL RECEIPTS		1,015,900,163	958,060,983
PAYMENTS			
Compensation of Employees	4	392,711,984	415,174,805
Use of goods and services	5	478,510,312	520,470,341
Acquisition of Assets	6	40,737,411	62,094,147
Finance Costs	7	5,206,941	4,410,267
Other Payments	8	97,071,779	-
TOTAL PAYMENTS		1,014,238,427	1,002,149,560
SURPLUS/DEFICIT		1,661,736	(44,088,577)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th June 2021 and signed by:


 Clerk of the Assembly
 Name: Vincensia Awino Kionge

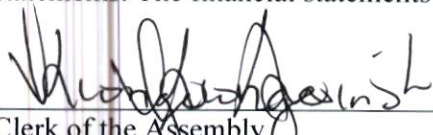

 Principal Finance Officer – County Assembly
 Name: Evans Ogutu Ouma
 ICPAK Member Number: 20005

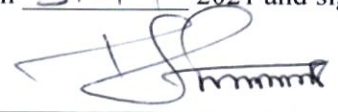
MIGORI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30th June, 2021

7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		2020/2021	2019/2020
FINANCIAL ASSETS	Note	KShs	KShs
Cash and Cash Equivalents			
Bank Balances	9A	1,661,736	3,106
Cash Balances	9B	3,106	
Total Cash and cash equivalents		1,664,842	3,106
Accounts receivables – Outstanding Imprests		-	-
TOTAL FINANCIAL ASSETS		1,664,842	3,106
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	-	-	-
NET FINANCIAL ASSETS		1,664,842	3,106
REPRESENTED BY			
Fund balance b/fwd		3,106	44,091,683
Surplus for the year		1,661,736	(44,088,577)
NET FINANCIAL POSITION		1,664,842	3,106

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th June 2021 and signed by:


 Clerk of the Assembly
 Name: Vincensia Awino Kionge

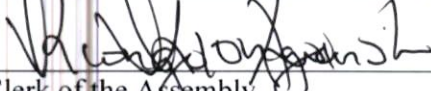

 Principal Finance Officer – County Assembly
 Name: Evans Ogutu Ouma
 ICPAK Member Number: 20005

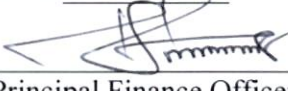
MIGORI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30th June, 2021

7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020/2021	2019/2020
	No te	KShs	KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases -Recurrent	1	954,850,443	836,834,225
Transfers from the County Treasury/Exchequer - Development	2	42,374,670	62,094,147
Other Receipts	3	18,675,050	59,132,610
Payments for operating expenses			
Compensation of Employees	4	392,711,984	415,174,805
Use of goods and services	5	478,510,312	520,470,341
Finance Costs	7	5,206,941	4,410,267
Other Payments	8	97,071,779	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		1,661,736	(44,088,577)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	40,737,411	62,094,147
Net cash flows from investing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,661,736	(44,088,577)
Cash and cash equivalent at BEGINNING of the year		3,106	44,091,683
Cash and cash equivalent at END of the year		1,664,842	3,106

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th June 2021 and signed by:


 Clerk of the Assembly
 Name: Vincensia Awino Kionge


 Principal Finance Officer – County Assembly
 Name: Evans Ogutu Ouma
 ICPAK Member Number: 20005

MIGORI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30th June, 2021

7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:
RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	e=c-d	KShs
RECEIPTS						
Transfers from the County Treasury/Excise Releases -req	836,834,225	120,000,000	956,834,225	954,850,443	1,983,782	99.8%
Transfers from the County Treasury/Excise Releases-dev	50,000,000	-	50,000,000	42,374,670	7,625,330	84.7%
Other Receipts	-	-	-	18,675,050.00	(18,675,050.00)	
TOTAL	886,834,225	120,000,000	1,006,834,225	1,015,900,163		106.2%
PAYMENTS						
Compensation of Employees	394,017,307		394,017,307	392,711,984	1,305,323	99.7%
Use of goods and services	440,622,918	-	440,622,918	478,510,312	(37,847,394)	108.6%
Subsidies	-	-	-	-		
Other grants and transfers	-	-	-	-		
Social Security Benefits					-	
Acquisition of Assets	50,000,000	-	50,000,000	40,737,411	9,262,589	81.5%
Finance Costs	2,194,000.00	-	2,194,000.00	5,206,941	(3,012,941)	237.3%
Other Payments- Car Loan & Mortgage	-	120,000,000	120,000,000	97,071,779	22,928,221	80.9%
TOTAL	886,834,225	120,000,000	1,006,834,225	1,014,238,427		100.7%
SURPLUS				1,661,736		

108.6% on use of good and services were services procured during the last financial period that relates to COVID 19 measures that lapsed to the current financial period and were paid

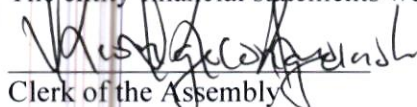
MIGORI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30th June, 2021

81.5% on acquisition of assets was due to technicalities on the procurement process and the litigation on projects.

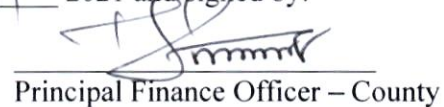
237.3% on Finance Cost were due to temporary overdrafts costs secured during the financial year to cure delays in exchequer funding.

80.9% on other payments were due to process payments and timelines.

The entity financial statements were approved on 30/06/2021 2021 and signed by:



Clerk of the Assembly
Assembly
Name: Vincensia Awino Kionge
Member Number: 20005)



Principal Finance Officer – County
Name: Evans Ogutu Ouma (ICPAK

MIGORI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30th June, 2021

7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

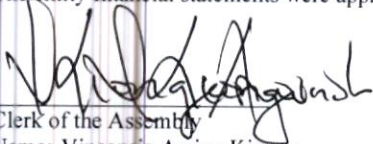
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	e=c-d	KShs
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases - req	836,834,225	120,000,000	956,834,225	954,850,443	1,983,782	99.8%
Transfers from the County Treasury/Exchequer Releases- dev	-	-	-	-	-	-
Other Receipts	-	-	-	18,675,050.00	(18,675,050.00)	
TOTAL	836,834,225	120,000,000	956,834,225	973,525,493		101.7%
PAYMENTS						
Compensation of Employees	394,017,307		394,017,307	392,711,984	1,305,323	99.7%
Use of goods and services	440,622,918	-	440,622,918	478,510,312	(37,847,394)	108.6%
Subsidies	-	-	-	-		
Other grants and transfers	-	-	-	-		
Social Security Benefits					-	
Acquisition of Assets		-				
Finance Costs	2,194,000.00	-	2,194,000.00	5,206,941	(3,012,941)	237.3%
Other Payments–Car Loan& Mortgage	-	120,000,000	120,000,000	97,071,779	22,928,221	80.9%
TOTAL	836,834,225	120,000,000	956,834,225	973,501,016		101.7%
SURPLUS				24,477		

108.6% on use of good and services were services procured during the last financial period that relates to COVID 19 measures that lapsed to the current financial period and were paid

MIGORI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30th June, 2021

237.3% on Finance Cost were due to temporary overdrafts costs secured during the financial year to cure delays in exchequer funding.
80.9% on other payments were due to process payments and timelines.

The entity financial statements were approved on 30/09/21 2021 and signed by:



Clerk of the Assembly
Name: Vincensia Awino Kionge



Principal Finance Officer – County Assembly
Name: Evans Ogutu Ouma
ICPAK Member Number: 20005

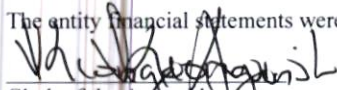
MIGORI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30th June, 2021

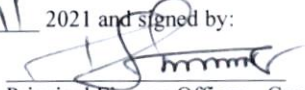
7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	E=c-d	KShs
RECEIPTS						
Transfers from the County Treasury/ Exchequer Releases	50,000,000	-	50,000,000	42,374,670	7,625,330	84.7%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL	50,000,000	-	50,000,000	42,374,670	7,625,330	84.7%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	50,000,000	-	50,000,000	40,737,411	9,262,589	81.5%
Finance Costs	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	50,000,000	-	50,000,000	40,737,411	9,262,589	81.5%
SURPLUS/ DEFICIT				1,637,259		

81.5% on acquisition of assets was due to technicalities on the procurement process and the litigation on projects.

The entity financial statements were approved on 30/06/2021 2021 and signed by:


 Clerk of the Assembly
 Name: Vincensia Awino Kionge

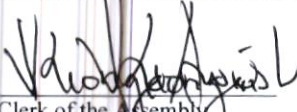

 Principal Finance Officer – County Assembly
 Name: Evans Ogutu Ouma
 ICPAK Member Number: 20005


MIGORI COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30th June, 2021

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Programme 1					
General Administration and Supportive Services	626,272,225	120,000,000	746,272,225	744,100,533.55	99.7%
Programme 2					
Oversight Management Services	174,112,000	-	174,112,000	229,320,482.45	131.7%
Oversight Management Services	36,450,000	-	36,450,000	80,000	0.22%
Sub-programme 3					
Legislative Services					
Legislation development and approval services	50,000,000	-	50,000,000	40,737,411	81.5%
Grand Total	886,834,225	120,000,000	1,006,834,225	1,014,238,427	100.7%

The entity financial statements were approved on 30th June 2021 and signed by:


 Clerk of the Assembly
 Name: Vincensia Awino Kionge


 Principal Finance Officer – County Assembly
 Name: Evans Ogutu Ouma
 ICPAK Member Number: 20005

7.8. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imperests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Migori County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Assembly.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i) Transfers from the Exchequer/ County Treasury

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

6. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

9. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

10. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

11. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans.

12. Contingent Assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements.

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SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Migori County Assembly's budget was approved as required by Law.

14. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

15. Subsequent events

Events after submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

16. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

17. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

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Reports and Financial Statements
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7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2020/2021	2019/2020
	KShs	KShs
Transfers from the County Treasury for Q1	20,000,000	-
Transfers from the County Treasury for Q2	350,000,000	350,000,000
Transfers from the County Treasury for Q3	152,563,191	270,000,000
Transfers from the County Treasury for Q4	432,287,252	216,834,226
Cumulative Amount	954,850,443	836,834,226

2. Transfers from the County Treasury/Exchequer - Development

	2020/2021	2019/2020
	KShs	KShs
Transfers from the County Treasury for Q1		
Transfers from the County Treasury for Q2		
Transfers from the County Treasury for Q3		
Transfers from the County Treasury for Q4	42,374,670	62,094,147
Cumulative Amount	42,374,670	62,094,147

3. OTHER RECEIPTS

	2020/2021	2019/2020
	KShs	KShs
Other Receipts from Migori County Treasury (specialized) - Recurrent	18,675,050	33,822,610
Other Receipts -Development	-	25,310,000
Total	18,675,050	59,132,610

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2020/2021	2019/2020
	KShs	KShs
Payroll Expenses (Net salaries, statutory deductions, other allowances for permanent employees, Temporary employee wages, statutory deductions etc)		408,707,421
Basic Salaries-civil service and MCAs	169,400,811	
Sitting Allowances MCAs	100,211,200	
House allowance Civil service	15,768,000	
Special Duty allowances	297,678	
Responsibility allowances MCAs	17,322,000	
Pension and other social security contributions	6,978,111	6,467,384
Transport Allowances Civil service and MCAs	40,498,536	
Extraneous allowances	13,136,760	
Basic Salaries-temporary staff	25,998,244	
Telephone allowances	3,696,000.00	
Total	392,711,984	415,174,805

5. USE OF GOODS AND SERVICES

	2020/2021	2019/2020
	KShs	KShs
Utilities, supplies and services	11,763,716	5,900,107
Communication, supplies and services	2,923,205	4,636,030
Domestic travel and subsistence	229,320,482	234,539,567
Foreign travel and subsistence	80,000	13,628,700
Printing, advertising and information supplies & services	5,495,138	8,300,360
Rentals of produced assets	-	82,687,500
Travel Allowances/Training expenses	-	15,226,635
Hospitality supplies and services	16,904,780	24,566,955
Sanitary and cleaning expenses	9,398,410	
Insurance costs	51,203,617	39,743,042
Membership Fees & Dues, Legal Fees & Contracted Professional Services	5,628,897	3,460,038
Education and Library Activities	3,874,728	1,465,000

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Legal fees and dues	9,178,400	
Contracted Guard Allowances	11,706,000	12,763,500
General Operating Expenses	80,040,242	40,689,344
Fuels and Lubricants	7,009,957	5,506,609
Other Operating Expenses	20,199,249	11,876,110
Routine maintenance – vehicles and other transport equipment	7,701,727	6,316,658
Non-residential buildings – Pending Bill	-	3,457,100
Routine maintenance – Plant and Equipment	605,382	2,570,650
Routine maintenance – Office Furniture	2,352,710	1,822,436
Routine maintenance – Computers, Printers and Accessories	3,123,672	1,314,000
Total	478,510,312	520,470,341

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. ACQUISITION OF ASSETS

Non Financial Assets	2020/2021	2019/2020
	KShs	KShs
Purchase of Buildings		-
Construction of Buildings	20,217,728	29,550,390
Refurbishment of Buildings	12,637,440	4,545,650
Fencing Of Buildings	3,370,243	7,568,190
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets	4,512,000	20,429,917
Purchase of Specialised Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
CCTV Installations		
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Total	40,737,411	62,094,147

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. FINANCE COSTS

	2020/2021	2019/2020
	KShs	KShs
Bank Charges	5,206,941	4,410,267
Exchange Rate Losses		
Other Finance costs		
Interest on borrowings		
Total	5,206,941	4,410,267

8. OTHER PAYMENTS

	2020/2021	2019/2020
	KShs	KShs
Car Loan & Mortgage Revolving Fund-car grant	82,600,000	
Civil Contingency Reserves		
Capital Transfers to Non-Financial Public Enterprises		
Capital Transfer to Public Financial Institutions and Enterprises		
Capital Transfer to Private Non-Financial Enterprises		
Other expenses		
Pending Bills – Non Residential -taxes in arrears	14,471,779	
Total	97,071,779	

9. CASH AND BANK BALANCES

9A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2020/2021	2019/2020
		KShs	KShs
<i>Bank Balances B/F -1st July 2019</i>			
CBK Migori County Assembly	Development Acc	1,637,258	-
CBK Migori County Assembly	Recurrent Acc	18,271	486
Migori County Assembly Operation II	Commercial Bank Accs.	6,206	2,620
Total		1,661,736	3,106

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9B. CASH IN HAND

	2020/2021	2019/2020
	KShs	KShs
Cash in Hand – Held in domestic currency	3,106	
Cash in Hand – Held in foreign currency	-	-
Total	3,106	

Cash in hand should be analysed as follows:

	2020/2021	2019/2020
	KShs	KShs
Petty Cash Office	3,106	-
Location 2	-	-
Total	3,106	-

MIGORI COUNTY ASSEMBLY
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7.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020/2021	2019/2020
	KShs	KShs
Construction of buildings		
Construction of civil works		
Supply of goods	31,776,430	
Supply of services		
Total		

2. PENDING STAFF PAYABLES (See Annex 2)

Name of Staff	2020/2021	2019/2020
	KShs	KShs
Administrative Committee allowances	59,236,050	
Total		

3. OTHER PENDING PAID post audit period (See Annex 3)

	2020/2021	2019/2020
	KShs	KShs
Ict infrastructure		
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Total	-	-

4. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly.

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

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OTHER DISCLOSURES (CONTINUED)

Related party transactions:

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation (Clerk and Heads of departments)	-	-
Total Compensation to Key Management	-	-
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	-	-
Transfers to non-reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	-	-
Transfers from related parties		
Transfers from the County Executive- Exchequer	-	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	-	-

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8. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign..... 

Date..... 1/3/22.....

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ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	A	B	c	d=a-c		
Construction of buildings						
1. MCAs Buildings				-	-	
2.						
3.						
Sub-Total				-	-	
Construction of civil works						
4. Construction of civil works						
5.						
6.						
Sub-Total						
Supply of goods						
7. Supply awaiting certification/old debts	-	-	-	-	-	
8.						
9.						
Sub-Total	-	-	-	-	-	
Supply of services						
10. current suppliers	31,776,430			31,776,430		
11.						
12.						
Sub-Total						
Grand Total	31,776,430			31,776,430	-	

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ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
		a	b	c	d=a-c		
1. Allowances Perdiem		59,236,050			59,236,050		
2. Tender Committee arrears							
3. Tender Opening Committee arrears							
4. Acceptance Committee							
5. Procurement Committee							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total		59,236,050			59,236,050		

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ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2019/20	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.							
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2020/2021
Land	-			-
Buildings and structures	252,549,185	23,587,971		276,137,156
Transport equipment				
Office equipment, furniture and fittings	21,622,000	12,637,440		34,259,440
ICT Equipment, Software and Other ICT Assets	25,660,057	4,512,000		30,172,057
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Other Asset acquired during the year	78,488,603			78,488,603
Total	378,319,845	40,737,411		419,057,256

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

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ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

County Assembly Imprest Holders

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
Total				0



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MIGORI COUNTY ASSEMBLY
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ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

