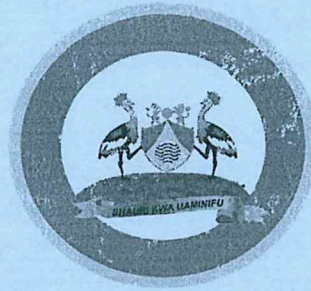


GOVERNMENT OF NAIROBI CITY COUNTY



THE NAIROBI CITY COUNTY ASSEMBLY

OFFICE OF THE CLERK

(SECOND SESSION)



NCCA/TJ/PL/2023(55)

PAPER LAID

SUBJECT: REPORT OF COMMITTEE

Pursuant to Standing Order 196, I beg to lay the following Paper on the Table of this Assembly, today Thursday 22<sup>nd</sup> June 2023.

— THE REPORT OF THE SELECT COMMITTEE ON PUBLIC ACCOUNTS ON RETREAT HELD AT PRIDEINN FLAMINGO BEACH RESORT, MOMBASA FROM THURSDAY 10<sup>TH</sup> NOVEMBER TO SUNDAY 13<sup>TH</sup> NOVEMBER 2022

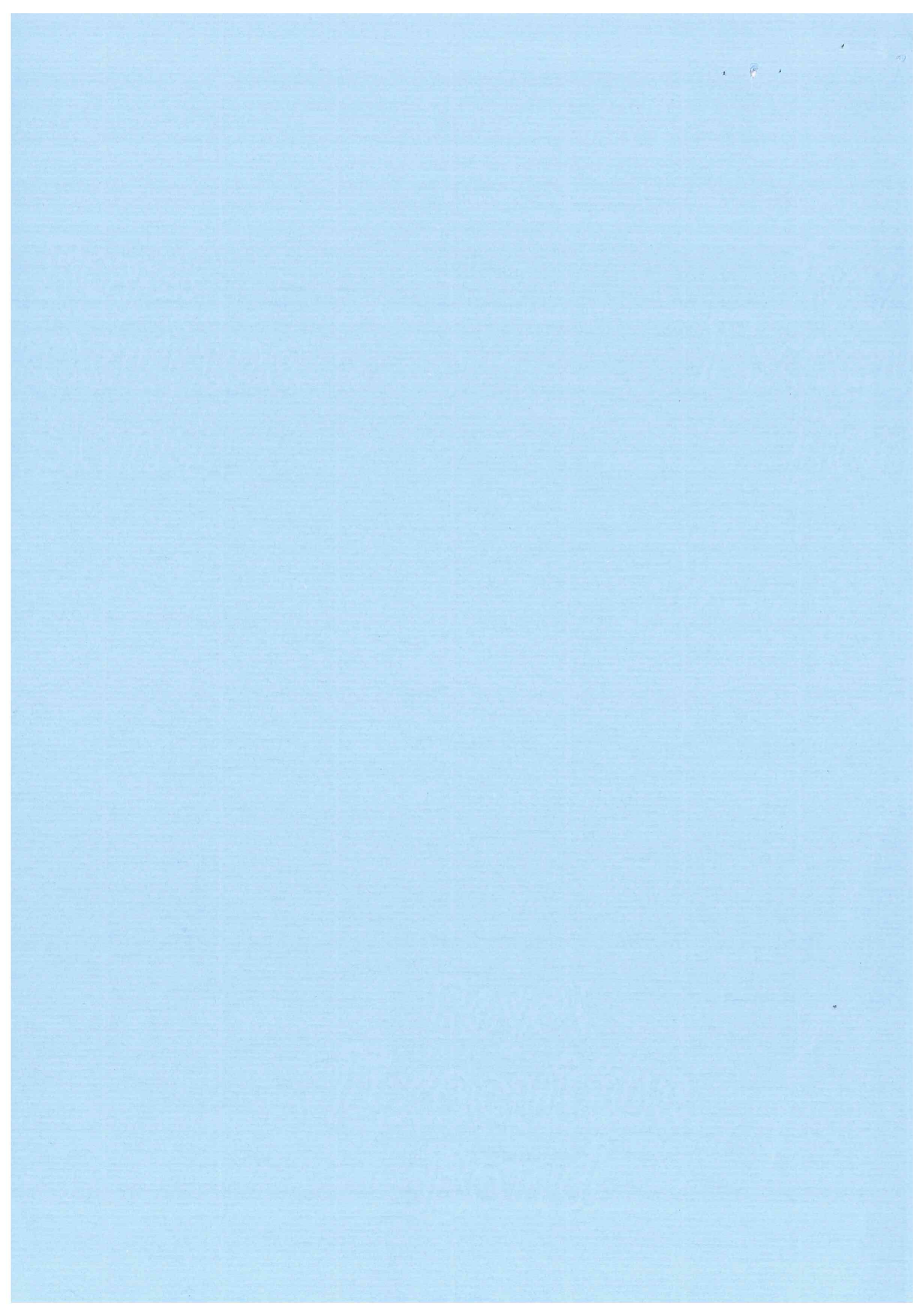
*(Chairperson, Select Committee on Public Accounts)*

Copies to:  
The Speaker  
The Clerk  
Hansard Editor  
Hansard Reporters  
The Press

*Papers laid by Hon. Alge Mwangi on 22<sup>nd</sup> June, 2023.*

*[Signature]*  
22<sup>nd</sup> June, 2023





NAIROBI CITY COUNTY GOVERNMENT



NAIROBI CITY COUNTY ASSEMBLY

THIRD ASSEMBLY – FIRST SESSION

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REPORT OF THE SELECT COMMITTEE ON PUBLIC ACCOUNTS RETREAT HELD  
AT PRIDE INN FLAMINGO BEACH RESORT, MOMBASA, FROM THURSDAY 10<sup>TH</sup>  
NOVEMBER - SUNDAY 13<sup>TH</sup> NOVEMBER, 2022

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Clerks Chambers  
Nairobi City County Assembly  
City Hall Buildings  
NAIROBI

JUNE, 2023

*Report of the Select Committee on Public Accounts retreat held at Pride Inn Flamingo Beach Resort, Mombasa, from Thursday 10<sup>th</sup> November - Sunday 13<sup>th</sup> November, 2022*

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## 1.0 PREFACE

### 1.1 Committee Mandate

Hon. Speaker,

The Public Accounts Committee derives its mandate from Standing Order 203 (2) of the Nairobi City County Assembly, which provides that:-

*“The Public Accounts Committee shall be responsible for the examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit”.*

### 1.2 Committee Membership

Hon. Speaker,

The Committee on Public Accounts is composed of the following Members: -

- |   |                    |
|---|--------------------|
| 1. Hon. Chege Mwaura, MCA                   | - Chairperson      |
| 2. Hon. Kennedy Odhiambo Oyugi, MCA         | - Vice-Chairperson |
| 3. Hon. Patrick Karani Said, MCA            |                    |
| 4. Hon. Robert Alai Onyango, MCA            |                    |
| 5. Hon. Stazo Elijah Omung'ala Ang'ila, MCA |                    |
| 6. Hon. Billy Richardo Nyantika, MCA        |                    |
| 7. Hon. John Ndile Musila, MCA              |                    |
| 8. Hon. Cyrus Mugo Mubea, MCA               |                    |
| 9. Hon. Jane Musangi Muthembwa, MCA         |                    |
| 10. Hon. Geoffrey Odhiambo Majiwa, MCA      |                    |
| 11. Hon. Emmy Khatemeshi Isalambo, MCA      |                    |
| 12. Hon. Fuad Hussein Mohamed, MCA          |                    |
| 13. Hon. Fatuma Abduwahid Abey, MCA         |                    |
| 14. Hon. Eutychus Mukiri Muriuki, MCA       |                    |
| 15. Hon. Fredrick Njoroge Njogu, MCA        |                    |
| 16. Hon. Joseph Karani Ndung'u, MCA         |                    |
| 17. Hon. Agnes Njeri Muthoni, MCA           |                    |
| 18. Hon. Carrington Gichunji Heho, MCA      |                    |
| 19. Hon. Mark Thiga Ruyi, MCA               |                    |
| 20. Hon. Omuro Kame Adano, MCA              |                    |
| 21. Hon. Paul Wachira Kariuki, MCA          |                    |
| 22. Hon. Stephen Mugo Kimani, MCA           |                    |

## 2.0 Background

The Committee held a two-day workshop from 10<sup>th</sup> to 13<sup>th</sup> November, 2022 in Mombasa County. The main objective of the workshop was to enable Members to be inducted on the mandate of the Committee and how to conduct Committee business; role of a Legislature and Committees in Governance in the Country and in Counties as follows:-

*Report of the Select Committee on Public Accounts retreat held at Pride Inn Flamingo Beach Resort, Mombasa, from Thursday 10<sup>th</sup> November - Sunday 13<sup>th</sup> November, 2022*

- Establishment and Mandate of the Committee.
- Conduct of Committee business (Rules of Procedure in the Committee).
- The Office of the Auditor General and its role.
- Scrutinizing Audit Reports;
- Lessons from the Second Assembly
- Evaluation and Conclusion.

After the completion of the induction, Members of the Committee were to be acquainted with the following:

- Their roles in the Committee;
- How to conduct business in the Committee; and
- How to consider the report of the Auditor General.

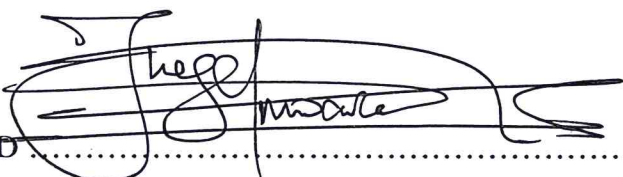
### Acknowledgement

Hon. Speaker,

The Committee takes this opportunity to thank the Offices of the Speaker and of the Clerk of the County Assembly for the logistical support accorded to it in the execution of its mandate. Further, the Committee extends its gratitude to the Secretariat for their contributions during and after the workshop and compilation of this report.

Finally, on behalf of the Select Committee on Public Accounts, it is my pleasure and duty to present to the Assembly, the Committee's retreat report pursuant to the Standing Orders of the County Assembly.

Thank you.

SIGNED  .....

HON. CHEGE MWAURA, MCA

(CHAIRPERSON)

SELECT COMMITTEE ON PUBLIC ACCOUNTS

DATED THIS 21<sup>st</sup> DAY OF JUNE 2023

### 3.0 PRESENTATIONS

The workshop was officially opened by the Chairperson followed with a word of prayer from the Hon. Eutyclus Mukiri Muriuki, MCA before welcoming the Members to the meeting. The Chairperson then invited the Members of the Committee, Officer from the Office of the Auditor General, Officer from the Senate Kenya and the Committee secretariat to introduce themselves and subsequently urged members to actively participate in the proceedings in order to understand and appreciate the mandate of



the Committee during the induction. After the introductions. The session chair welcomed the facilitator to make his presentations;

The facilitator from the Senate Kenya who then took Members through the background and mandate of the Committee.

Focus was on the following;

- i. The place of Assembly Committees under the Constitution of Kenya, 2010;
- ii. Establishment and composition of the Public Accounts Committee; and
- iii. The statutory roles/mandate of the Public Accounts Committee.

### **3.1.1 Laws Related to the Scrutiny of Public Accounts**

#### **The Constitution**

- Article 10(2) (c) provides that the national values and principles of governance includes good governance, integrity, transparency and accountability.
- Article 174(a) provides that the objects of devolution of government are, inter alia, to promote democratic and accountable exercise of power.
- Article 175 provides that County governments established under this Constitution shall reflect the principles county governments shall be based on democratic principles and the separation of powers.
- Article 185(3) provides that “a county assembly, while respecting the principle of the separation of powers, may exercise oversight over the county executive committee and any other county executive organs”.
- Article provides for the following public finance principles-
  - i. there shall be openness and accountability, including public participation in financial matters;
  - ii. public money shall be used in a prudent and responsible way; and
  - iii. Financial management shall be responsible, and fiscal reporting shall be clear.
- Article 226(2) provides that the accounting officer of a national public entity is accountable to the National Assembly for its financial management, and the accounting officer of a county public entity is accountable to the county assembly for its financial management.
- Article 229(7) and (8) provides that Audit reports shall be submitted to Parliament or the relevant county assembly and within three months after receiving an audit report, Parliament or the county assembly shall debate and consider the report and take appropriate action.

#### **Public Audit Act**

Section 31 of the Public Audit Act provides that the Auditor-General shall include in his or her report-

- Recommendations on how a State Organ or public entity may improve the application of funds in a lawful and in an effective way; and

- How responsive the State organ or public entity has been to past audit findings and recommendations.

Audit reports to be submitted to Parliament and the relevant county assembly.

Section 32 of the Public Audit Act provides that-

- All reports of an audit shall be submitted to Parliament or the relevant county assembly.
- Within seven days of receiving the report, Parliament shall publicize it on its official website and other public spaces.
- Within fourteen days after submitting the report to Parliament or the relevant county assembly, the Auditor-General shall publicize the report on the official website and other public spaces.

### 3.1.2 Types of Audit

- Periodic Audits: upon request or at his or her own initiative, the Attorney General shall conduct periodic audits which shall be proactive, preventive, and deterrent to fraud and corrupt practices, systemic and shall be determined with a view to evaluating the effectiveness of risk management, control and governance processes in State Organs and public entities.
- Annual financial audits: audits of financial statements under Article 229 of the Constitution for State Organs and public entities and reported annually to Parliament and relevant county assembly.
- Performance Audit: audit to examine the economy, efficiency and effectiveness with which public money has been expended pursuant to Article 229 of the Constitution to evaluate, whether the citizen has gotten value for money.
- Forensic Audit: upon request by Parliament, conduct forensic audits to establish fraud, corruption or other financial improprieties.
- Procurement audits: examine the public procurement and asset disposal process of a state organ or a public entity with a view to confirm as to whether procurements were done lawfully and in an effective way.

Section 41 of the Public Audit Act provides that the financial statements required under the Constitution, the PFMA and any other legislation, shall be submitted to the Auditor-General within 3 months after the end of the fiscal year to which the accounts relate and shall be in the form and content prescribed by the Public Sector Accounting Standards Board Section 49 of the Public Audit Act provides that;

- i. If, in the course of an examination and audit, a matter comes to the attention of the Auditor-General that he or she feels should be brought to the attention of Parliament or the relevant County assembly, the Auditor-General shall submit a special report to Parliament or the relevant County assembly in accordance with the protocols developed in the Regulations.
- ii. Within seven days of receipt, Parliament or the relevant county assembly, shall publicize that report on their official website and any other public notice and shall publish a notice in the gazette to inform the public of the availability of the report.



- iii. Within fourteen days following the expiry of the seven days referred to under subsection (2), the office of the Auditor-General shall publicize that report on its official website and any other public notice.
- iv. Within sixty days following the expiry of the seven days referred to under subsection (2), Parliament or relevant county assembly shall discuss and review the report.

Section 50 of the Public Audit Act provides that the final audit report of the Auditor-General shall be submitted to Parliament or the relevant county assembly, with copies to the CS responsible for finance and the relevant CEC for finance, as the case may be, and the accounting office of the entity that is subject of the audit and within three months of receiving an audit report Parliament or the relevant county assembly shall debate and consider the report and take appropriate action.

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

- i. take the relevant steps to implement the recommendations of parliament on the report of the Auditor-General; or
- ii. Give explanations in writing to Parliament on why the report has not been acted upon.

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

Section 54 of the Public Audit Act provides that where there is a serious material breach or persistent material breaches of the provisions of this Act, the Auditor-General may in his audit report to Parliament or the relevant county assembly pursuant to the PFM Act, 2012, recommend the withholding of funds to any State Organ or public entity.

Section 62 of the Public Audit Act provides that a person shall not—

- i. without reasonable cause or lawful excuse, obstruct or hinder, assault or threaten a member of staff of the Office of the Auditor-General or professional acting under this Act;
- ii. without justification, fail to provide information required under this Act;
- iii. without justification, fail to provide information within reasonable time that is required under this Act;
- iv. submit false or misleading information;
- v. misrepresent to or knowingly mislead a member of staff of the Office of the Auditor-General or professional acting under this Act; or
- vi. Interfere with or exert undue influence on any staff of the Office of the Auditor-General or on any person authorized by the Auditor-General to perform functions under this Act.

Section 5 of PFMA provides that a CEC finance may, with the approval of the county executive committee and county assembly, by order in the Gazette, declare a county corporation, an authority or

any other body whose functions fall under that county government to be a county government entity and shall publish in the Gazette a list of these entities at least once a year.

Section 102(1) of PFMA provides that each county government shall ensure adherence to—

- i. the principles of public finance set out in Chapter Twelve of the Constitution;
- ii. the fiscal responsibility principles provided in section 107 under this Act;
- iii. national values set out in the Constitution

Section 148 provides for the designation of accounting officers for county governments in the following terms-

- i. A County Executive Committee member for finance shall, except as otherwise provided by law, in writing designate accounting officers to be responsible for managing the finances of the county government entities as is specified in the designation.
- ii. Except as otherwise stated in other legislation, the person responsible for the administration of a county government entity, shall be the accounting officer responsible for managing the finances of that entity.
- iii. A County Executive Committee member for finance shall ensure that each county government entity has an accounting officer in accordance with Article 226 of the Constitution.
- iv. The Clerk to the county assembly shall be the accounting officer of the county assembly.

Section 149(1) of the PFMA provides that an accounting officer is accountable to the county assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized; and effective, efficient, economical and transparent. Section 149(2) then goes into further exposition of the particulars of the responsibilities of an accounting officer

Section 153 of PFMA provides that the accounting officer for a county Government entity is responsible for the management of the entity's assets and liabilities; and shall manage those assets in such a way as to ensure that the county government entity achieves value for money in acquiring, using or disposing of those assets.

If an accounting officer reasonably believes that a public officer employed by a county government entity has engaged in improper conduct in relation to the resources of the entity, the accounting officer shall take appropriate measures to discipline the public officer in accordance with regulations; or refer the matter to be dealt in terms of the statutory and other conditions of employment applicable to that public officer.

If the CEC finance reasonably believes that an accounting officer has engaged in improper conduct the CEC finance shall take appropriate measures to address the matter in accordance with laid down procedures (including revoking the designation as accounting officer); or refer the matter to be dealt with in terms of the statutory and other conditions of employment applicable to that public officer.

Section 185(1) of PFMA provides that not later than four months after the end of each financial year, the County Treasury shall prepare and submit to the county assembly a consolidated report summarizing the

*Report of the Select Committee on Public Accounts retreat held at Pride Inn Flamingo Beach Resort, Mombasa, from Thursday 10<sup>th</sup> November - Sunday 13<sup>th</sup> November, 2022*



extent of county government involvement or investment in, or funding of, all county corporations and county government-linked corporations for the financial year.

Section 156(4) PFMA provides that improper conduct includes where an officer-

- i. contravenes or fails to comply with this Act or any regulation in force;
- ii. undermines any financial management procedures or controls;
- iii. makes or permits an expenditure that is unlawful or has not been properly authorized by the entity concerned; or
- iv. fails without reasonable cause to pay eligible and approved bills promptly in circumstances where funds are provided for.

Section 196 PAA on offences. A public officer shall not-

- i. A spend public money otherwise than authorized by the Constitution, an Act of Parliament or County legislation.
- ii. raise revenues other than in accordance with the Constitution, an Act of Parliament or an Act of a County Assembly.
- iii. enter into any obligation that has financial implications for the national government budget or a county government budget unless the obligation is authorized by the Constitution, an Act of Parliament or an Act of a County Assembly.
- iv. borrow money, issue a guarantee, indemnity or security or enter into any other transaction that binds or may bind the national government entity or a county government entity to any future financial obligation, unless the borrowing, guarantee, indemnity, security or other transaction is authorised by this Act or by any other

### **3.1.3 Public Finance Management Act**

Direct another public officer to do an act that constitutes a contravention of, or a failure to comply with, this Act, the Constitution or any other written law.

### **Emerging Issues**

Supreme Court Ruling on the Oversight Role of the Senate over the Counties.

### **Recurring Issues**

- Pending bills
- Asset register
- Non-implementation of a financial management system
- Use of unauthorized accounting systems
- Outstanding imprests

## **4.0 Introducing Assembly Committees**

County Assemblies are established under Article 177 of the Constitution as an organ of County Government.

Legislative authority at the County is vested in and is exercised by its County Assembly

In principle, County Assemblies perform the following roles–

- Representation
- Legislation
- Oversight
- Approval of expenditure and revenue raising measures
- Approval of appointments and removal thereof
- Deliberation & resolution of issues of concern to residents

County Assemblies discharge these mandates collectively in plenary or through Committees as its specialized units. Committees in the Assembly are thus smaller units or groups of Members of the County Assembly that allow the Assembly to perform multiple functions simultaneously.

The power for Assemblies to establish Committees is inherent in its authority/functions given under Articles 176 and 185 of the Constitution

Section 14(1) (b) of the County Governments Act grants the Assembly power to establish Committees.

County Assembly Powers and Privileges Act establishes the Committee of Powers and Privileges. Statutory Instruments Act provides for establishment of a Committee on Delegated County Legislation (applicable to Counties pending passage of similar Act for county legislation).

Standing Orders provide for establishment of Assembly Committees and prescribes subject areas and mandate.

Committees may also be established vide a resolution of the Assembly.

#### **4.1.1 Rationale for Assembly Committees**

The roles of County Assembly under Article 185 and Part 2 of Fourth Schedule to the Constitution are expansive and cannot be effectively discharged in plenary (strict rules of procedure, limited time and large number).

Committees are handy in increasing efficiency of Assemblies in the following ways:

- Allowing multiplicity in performance of functions (increases pace)
- 'take Assembly to the people' and allow direct contact between members of the public (public participation under Art. 196 of the Constitution)
- Allow expert input and stakeholder engagement in legislative role
- Tapping from the expertise of Members based on their academic and professional backgrounds.
- Offer in-depth, specialized and detailed consideration of matters under consideration by the Assembly
- Finding out the facts of a case/matter before the Assembly
- Examining witnesses



- Inquiries and gathering of evidence from expert or individuals
- Sifting evidence, and drawing up reasoned conclusions
- Promote public debate on a subject issue
- Advising the Assembly on a position on matters requiring a resolution (Committee Reports-recommendations)

#### **4.1.2 Powers of County Assembly**

Effective discharge of mandate of Committees is guaranteed by powers and immunities conferred to the Committees collectively and to Committee Members in their individual capacities.

Powers and immunities are derived from –

- The Constitution (Art. 196 of the Constitution)
- County Governments Act (S. 17)
- County Assemblies Powers and Privileges Act
- Standing Orders

Immunities are limited to when the extent of the nexus with parliamentary work and precincts of the Assembly.

Committees have the following powers and immunities–

- Power to summon witnesses to appear
- Power to enforce attendance of witnesses
- Power to examine witnesses on oath/affirmation
- Power to compel production of documents
- Power to compel answering of questions
- Power to issue commission or request
- examine witnesses abroad
- Freedom of debate and speech
- Protection from civil or criminal proceedings
- parliamentary work (committee reports)

#### **4.1.3 How the Committees conducts Business**

The Assembly conducts its business through the following tools:

- Committee meetings/Sub-Committee meetings
- Request for memoranda
- Site visits
- Public hearings
- Committee Inquiries
- Fact finding visits

- Benchmarking visits
- Review of Legacy reports by previous Committees
- Review of public audit Reports by Independent Offices & Commissions
- Questioning witnesses for oral evidence

#### **4.1.4 Management of Committees**

Committees work under the direction of the Speaker, the Assembly Business Committee and Supervised by the Liaison Committee.

Administratively supported by the Clerk through the Department of Committee Services and Committee Clerks.

Resourced by the CASB through provision of staff, committee rooms and financial resources.

Managed by the Chairperson with the assistance of the Vice- Chair.

#### **4.1.5 Time Management in Committees**

Bad Practices that waste time in meetings:

- Preliminary business: Taking a lot of time to discuss, taking a lot of time to establish quorum, prayers, introduction of members, introduction and adoption of agenda, opening remarks, reading and confirmation of minutes, matters arising.
- Dealing with AOB: Allowing extended debate on AOB like a substantive motion.
- Deviations from day's business: Members deviating from business of the day.
- Lengthy consultations: A lot of consultations between the chair and the secretary or a member during the meeting.
- Managing logistics: Carrying out logistical work during the meeting like photocopying documents.
- Repeating debates: Repeating debate on a motion which has already been agreed upon.
- Poor preparation: People not prepared and therefore the debate goes round in circles due to contributions from ignorance.
- Ineffective secretariat: Logistical issues not well addressed.
- Interruptions: Unnecessary interruptions like phone calls, other meetings within a meeting.
- Generating Agenda for the day during the meeting can take a lot of time.
- Dealing with Repetitions: Members restating what others have said and the chair allows this.
- Dealing with AOB: Chair asking every member if they have AOB even if they have none.
- Ineffective chairmanship: Chair not taking full charge of the meeting by enforcing rules of procedure without fear or favor, being unprepared and able to summarize member's contributions.
- Briefing late comers: Briefing anybody who arrives late takes a lot time.
- Long breaks done with ulterior motives: Long breaks like taking tea.



- Conclusion/adjournment of meeting: Chair adjourns the meeting without paying attention to matters of protocol.

#### 4.1.6 Effective Committees

The effectiveness of an Assembly Committee largely depends on number of factors, these include:-

- A clarity of mandate, clear roles and responsibilities of the Committee Members & work plan;
- Size of the committee - large vs. small (if a committee is too large or small it renders it ineffective; large committees become unwieldy while small numbers limit the quality of ideas needed for effective work);
- The skills of the chairperson in managing activities and meetings of the committee;
- The quality of support staff and resources available;
- Consensus building - bipartisanship;
- Level of commitment and involvement of Members in Committee matters;
- Public & stakeholder involvement and participation;
- Adequate preparation of the Committee Chair and Members;
- Integrity of Committee membership – declaration of interest;
- Production of timely and qualitative committee reports;
- Ability to evaluate or assess its own performance;
- Quality of staffing is essential for effective functioning;
- Consensus building – the multiparty nature of legislatures often translates into multiparty;
- Committees that calls for effective consensus building for committee effectiveness;
- Adequate resources and facilities to carry out assigned mandates;
- Manageable size of the Committee – if a committee is too large or too small it renders it ineffective;
- Large committees become unwieldy while small numbers limit the quality of ideas needed for effective discharge of work;
- The skills of the chairperson of the Committee in managing activities and meetings of the Committee - this can have a tremendous impact on Committee output; and
- Commitment of Members to committee business.

In an effective meeting:

- Chair remains neutral; courteous, exercise fairness, impartiality and equality prevails in the meeting.
- Chair facilitates one item at a time; including way forward/further action.
- Every member has their say – Participation of all members.
- Purposes of the Assembly are furthered.
- Majority rules but rights of minority opinion and absent members are protected.

#### 4.1.7 Requisite qualities of good Committee Chairperson

The Committee Chairperson is the Presiding Officer in Committee, he/she assumes roles similar to those of the Speaker of the Assembly.

Committee Chairpersons must possess qualities that will enhance effectiveness, such as:-

- Competence; demonstrate understanding of parliamentary process, have a solid working relationship with members and key staff and know the content of key matters assigned to the committee.
- Flexibility and adaptability; learn to adapt new conditions when circumstances change.
- Firmness and decisiveness; stand firm when decision are made.
- Honesty and dependability; be honesty and forthright with committee members, staff and Media to earn respect.
- Openness; build strong open communication links for trust.
- Fairness; treat committee members fairly.
- Tolerance; understand and accept that members will not support committee leadership/position all the time.
- Patience; recognize times when it is necessary to be patient.
- Humility; Accept responsibility for mistakes.
- Stamina; project high energy level however long it may take to address matters
- Consensus building: demonstrate high sensitivity to diverse opinions in view of building consensus and synergy.
- Impartial: treat all members and attendees with equity irrespective of party or position.

#### 4.1.8 Roles of Committee Chairpersons

The Committee Chairperson plays a key role in the effectiveness of the Committee. He/she is the most important personality and is usually responsible for convening and managing the Committee.

The chairperson is:

- Spokesperson of the Committee – he/she presents position of the Committee and talks on behalf of the Committee;
- Presides over committee meetings, ruling on procedural and relevance issues, such as the relevance of questions or amendments to that committee's mandate;
- Performs the functions and exercises the powers assigned to office of the Chairperson by the committee, resolutions of the Assembly or legislation
- Deals with disorder among members or by the public where the latter are admitted to hearings;
- Answers oral questions and responds to Statements in the Assembly on behalf of the committee;
- Signs committee reports after consideration of a matter requests the appearance of witnesses or the production of papers on behalf of the committee;
- Controls the hearing of evidence and directs the proceedings;



- Liaises with the government and other members of the committee on the progress of important legislation; and
- Maintains open communication channels with all committee members for effective functioning of Committees.
- Determining questions of privilege.

#### **4.1.9 Role and Attributes of a Committee Member**

Effectiveness of Committees is heavily dependent on its Members.

An effective member should therefore demonstrate the following, among other attributes:

- Regular attendance of committee meetings;
- Preparedness to take a lead occasionally on particular items of agenda;
- Active and interested participants in the committee proceedings;
- Assertive without being aggressive i.e. prepared to give an opinion/ start a point without being domineering;
- Conscious of the goals and mandate of the committee;
- Maintains confidentiality on Committee matters;
- Supportive of other members of the committee;
- Well prepared and contributes to discussion in a relevant and constructive way;
- Proactive, well briefed and informed about the various items on the agenda to be discussed;
- Attentive listener who respects the views of the other;
- Respectful of opposing and divergent views and opinions of other Members;
- Punctual in attending Committee meetings and activities; and
- Collaborative and objective without being influenced by party ideology or personal differences.

An ineffectual Committee Member exhibits the following attributes:-

- Irregular in attendance- attends to maintain minimum threshold;
- Truancy in meetings/activities - technical appearances;
- Perennial late comer frequently arriving late and leaving early;
- Passive-unprepared to take part in the committee proceedings;
- Uninformed of the committee agenda and mandate;
- Unwilling to do background research before committee meetings/activities;
- Over assertive dogmatic-putting people down during committee discussion;
- One who arrives at committee meetings with fixed goals (influenced by external forces);
- Has secret agenda that he or she is unwilling to share with other Committee members; and
- Attempt to take over the role of the Chair or is dismissive of the chair.

#### **4.1.10 Role of Secretariat Staff in Effectiveness of Assembly Committees**

- Procedural and technical advisor;

- Makes administrative arrangements for meetings, public hearings, and visits;
- Prepares notices and programme of meetings;
- Prepares briefing materials for the committee;
- Prepares minutes of meetings and draft reports;
- Ensures that committee documents are properly filed;
- Provides information, advice and support to Assembly committees;
- Manages communication;
- Planning, coordination and budgeting of committee activities;
- Provides independent research, drafting and impartial procedural support to committees;
- Link between committee and stakeholders;
- Administration of oath to witnesses;
- Generally ensures execution of committee resolutions; and
- Prepares documents for debate and/or adoption in the House.

## **5.0 Management of Committee Meetings**

### **5.1.1 Committee Meetings**

Meetings, in essence, are meant to boost productivity and efficiency. When everyone is on the same page and aware of what should be done, even the most challenging tasks can be completed.

The purpose of meetings is to make decisions, not to simply share information.

Unplanned meetings are a waste of time and resources.

### **5.1.2 Conduct of Committee visits**

#### **5.1.2.1 Conducting Site Visits**

Site visits are a method of undertaking an inquiry or fact finding on a matter under consideration

Before embarking on a site visit the Select Committee must:

- Resolve that they intend to undertake the visit.
- Agree on the dates and time of the visit.
- Agree on the purpose/objective of the visit.
- Agree on the target groups to be met during the visit.
- Decide on the delegation to undertake the visit.
- Record the resolution documented in the minutes of the sitting at which the decision to undertake the visit was discussed and resolved.

The undertaking of county visits by Select Committees is guided by provisions relating to sittings of the Committee outside the precincts of the Assembly (S.O. 163)

The Committee Clerk (in liaison with the Chairperson) is responsible for handling the logistical preparations for the visit



During site visits, it is important for Members to:

- Keep time/attend all sessions.
- Focus on the subject of the visit.
- Manage politics.
- Remain objective and avoid conflict of interest.

Upon return, the Clerk generates a report of the visit based on the Committee's findings.

Report is discussed and adopted, and thereafter, tabled in the Assembly with a Notice of Motion for consideration.

#### **5.1.2.2 Conducting Foreign Benchmarking Visits**

An intent to undertake a foreign trip is arrived at Committee sitting, based on its work plan and budgetary allocation.

The undertaking of a foreign trip must comply with the Standing Orders, on authorization by the Speaker.

The Committee Clerk facilitates the Committee in terms of:

- Pre-travel arrangements/logistics (concept note, budget, approval memo, letters to MFA, programme, delegation profile, gifts or memorabilia, accommodation, appointments, logistics memo, guiding notes/questions for study visits, etc.);
- Actual visit (quorum, daily programme, briefs); and
- Post-visit (reporting, reciprocal visits, appreciation letters).

#### **5.1.3 Procedure and practice in Committees**

Convening Sitzings – determined by Chairperson or upon a petition by at least 7 Members

Notice of meeting: Circulated by the Clerk (Committee Secretariat) in prescribed manner, Committee can creatively leverage ICT for real time notification for meetings)

Quorum – half of Members must be present before commencement and when making a decision.

Adjournment for lack of quorum: 30 minutes from scheduled time.

Sub-Committees (SO 164): formed for effective, simultaneous & timely delivery on tasks.

Frequency of meetings – at least once in two months ... frequency determined by mandate and ceilings as per SRC.

Note;

- Committees cannot sit when Assembly is sitting unless with Speaker's permission.
- Meeting is suspended whenever division bell is rung (proceedings would become void).

Chairing: Chairperson in absence of whom vice-chairperson chairs and in absence of both, a Member of the Committee is elected by the Committee to chair that specific sitting

Procedure in Committees – similar to those in Committee of the Whole Assembly with necessary modifications.

Attendance and failure to attend/temporary absence – avoid technical appearances (failure to attend equals to removal and replacement. Temporary absence substituted by a temporary Member.

Attendance by non-Members - may attend but cannot vote (precedence is accorded to Members).

Public Access to committee meetings – public entitled to attend unless justifiably excluded (with permission of Speaker).

Proceedings – recorded as minutes and reports (list of attendance (S.O. 170) included).

Minutes are validated by confirmation and custody maintained by Secretariat. Minutes are annexed to Committee Reports.

Voting in Committee – arrived at through voting (minority or dissenting views are recorded) Chairperson has original vote (It is advisable to build consensus).

Engagement of experts - with approval of Speaker. Committee may identify and maintain a databank of experts based on its mandate.

Adverse mention - Member adversely mentioned to be excluded from sitting deliberating on that matter.

#### **5.1.4 Committee and public inquiries**

##### **5.1.4.1 Choosing topic for Inquiries**

Most Sectoral Committee work is undertaken via inquiries into particular subjects within their remit.

Committees choose inquiry topics and how they will conduct their inquiries.

Suggestions for inquiry subjects may come from self-referred or referral by the Assembly.

Conduct of inquiries should be programmed in a manner that still leaves room for urgent response to changing events.

The length and number of sittings/sessions for an inquiry is determined by the subject matter.

The need to balance the desirability of hearings also determines the range of witnesses.

The balance helps to keep the inquiry topical and avoid being overtaken by policy change or other events.

An inquiry should ideally not take more than one month to conclude.

##### **5.1.4.2 Stages in an inquiry process**

- Receipt of terms of reference;
- Collecting evidence - Advertising; Letters inviting submissions;
- Processing of submissions/evidence – Briefing papers; Possible questions;
- Hearings - booking venues and other travel logistics;
- Preparation of a draft report and adoption;



- Tabling Report in the Assembly;
- Consideration by the Assembly; and
- Implementation of recommendations.

#### **5.1.4.3 Powers of committee in relation to evidence taking**

Committees have the power to require

- People to attend;
- The giving of evidence; and
- The production of documents.

Committee choose witnesses for written submission and or oral evidence.

Oral evidence sessions are held in public, with the Committee questioning selected witnesses.

Secretariat prepares background briefing papers for each oral evidence session, including a number of suggested questions and proposed questioning structure for the session.

#### **5.1.4.4 Questioning Witnesses**

Questions are intended to draw evidence from the witness.

Members not to respond to questions on behalf of the witness.

Committee members not to make statements or outline their own views during oral sessions.

Members' views and statements to be reflected during report writing.

Questioning techniques for Members are necessary.

Treat witnesses with respect and courtesy.

#### **5.1.4.5 Rights of witnesses**

Committee must always remember that a witness is entitled to be –

- Given reasonable notice of the meeting;
- Supplied with a statement of the matters expected to be invited to appear, and are summoned only where a committee makes a deliberate decision to issue a summons;
- permitted to submit a written submission prior to appearing to give oral evidence;
- allowed to answer only those questions that are relevant to the committee's inquiry;
- accompanied by counsel and to consult counsel for advice;
- Permitted to object to answering any questions on any ground of self-incrimination, or invasion of privacy. (Committee may however insist on an answer);
- free of interference or improper influence (intimidation, or promise of inducement) in respect of evidence that may be given before a committee; and

- Give evidence in private session or make a confidential written submission, subject to the agreement of the committee.

## **5.1.5 Consideration of Committee Reports**

### **5.1.5.1 Committee Reports**

- “A Report is the results of an investigation or of any matter on which definite information is required.” (Oxford English Dictionary).
- A presentation of facts and findings, as a basis for recommendations; written for a specific readership, and intended to be kept as a record.
- Only way through which committees document and communicate their activities officially to the House.
- Instrument of conveying ideas from one mind to another; (sharing ideas – benchmarking visit reports).
- Reports are used by management in planning, organizing, staffing, controlling and in decision making.
- Reports provide a permanent comprehensive and coherent account of an investigation, study or piece of research or past undertaking – record keeping.
- Reports enhance responsibility and accountability – track performance and chart way forward.
- Promote intra-organizational and interpersonal communication through information sharing.
- Present findings.
- Inquiries result in a report to the Assembly, with recommendations to the relevant departments, the wider government and other institutions.
- Once collection of evidence is concluded, a draft Report is prepared and shared with Members with for consideration.
- Confidentiality among members on the content of the draft report is paramount until it is tabled in the Assembly.
- The Committee Chair is responsible for presenting the draft report for consideration by the Committee.
- The Chair also leads the consideration of the report paragraph by paragraph to make decisions.
- Suitable amendments proposed by members, if any, are drafted, discussed and decided on through consensus or taking a vote upon the Chair putting the questions
- Members opposed to the Report to register dissenting view/minority report (SO 180)
- Members adopt the report and append their signatures to confirm their approval. Adoption is by a majority of the membership of the committee.
- Chair Signs the report and staff facilitate processing for tabling including preparing paper laid and notice of motion for debate.
- Chair tables the report in the House together with a motion for adoption.

### **5.1.5.2 Qualities of a good report**

- Factual - based on facts, verified information and valid proofs.

*Report of the Select Committee on Public Accounts retreat held at Pride Inn Flamingo Beach Resort, Mombasa, from Thursday 10<sup>th</sup> November - Sunday 13<sup>th</sup> November, 2022*



- Clear and Easily understandable – non colloquial language.
- Free from errors and duplication.
- Facilitates right decision making.
- Result focused and result oriented.
- Well organized and structured.
- Ethical reporting style.
- Timely prepared and tabled in the Assembly.

### **5.15.3 Role of Committee Members in Consideration of Committee reports**

Committee Members should -

- Support the Chair/Vice Chair by seconding motion for adoption of the Committee Reports.
- Be present and contribute to the Motion on adoption of Committee Reports in the Assembly.
- Support the adoption of the Report (lobbying and negotiations).

## **6.0 PRESENTATION – OFFICE OF THE AUDITOR GENERAL**

The Auditor took the members through the following presentations; -

The Office is established as an Independent Office under Article 248(3) of the Constitution of the Republic of Kenya.

Two Independent Offices are:

- Auditor -General and
- Controller of Budget

Article 229 (4) of the Constitution gives the Auditor-General the mandate to audit:

- The national and county governments;
- All funds and authorities;
- All courts;
- Every commission and independent office;
- National Assembly, Senate and County Assemblies;
- Political Parties funded from Public Funds;
- The public debt; and
- Any other entity that legislation requires the Auditor-General to audit.

### **Lawfulness and Effectiveness**

Article 229 (6) of the Constitution provides that:

- An audit report shall confirm whether or not public money has been applied lawfully and in an effective way.

### **Public Audit Act, 2015**

- Actualizes the functions of the Auditor-General, as per Constitution of Kenya 2010
- Specifies and gives details on how the Auditor-General carries his/her work

### **Reporting**

Audit reports submitted to parliament or relevant County Assembly 6 months after the end of each financial year.

### **Public Audit Act**

Sec 21 Power to obtain information

Sec 22 Power to obtain bank accounts

Sec 32 Submission of reports to parliament

Sec 34 Periodic audits- proactive, preventive and deterrent to fraud and corrupt practices

Sec 40 Auditing of national security organs

Sec50 Debate and consideration of AG's report

Sec 53 Implementation of audit recommendations

### **Table 1: Accountability Framework**

*Report of the Select Committee on Public Accounts retreat held at Pride Inn Flamingo Beach Resort, Mombasa, from Thursday 10<sup>th</sup> November - Sunday 13<sup>th</sup> November, 2022*



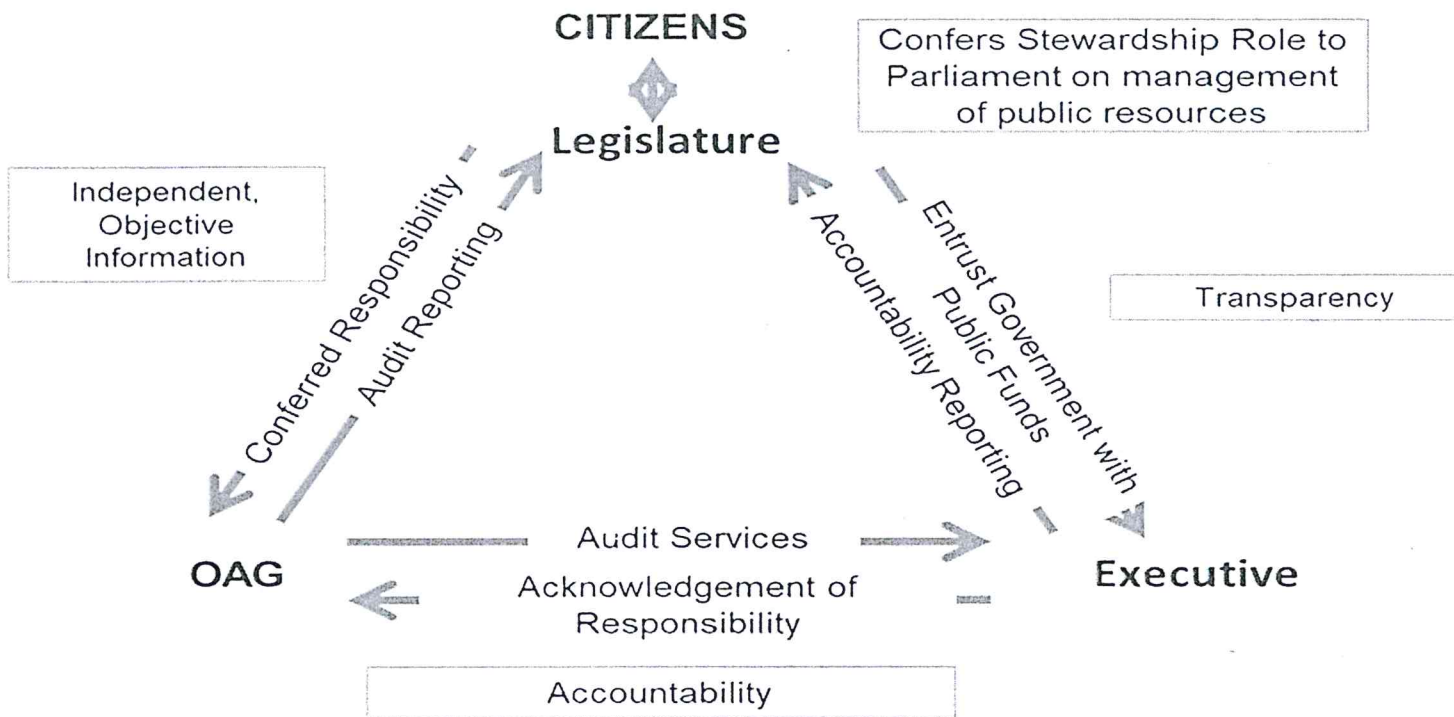
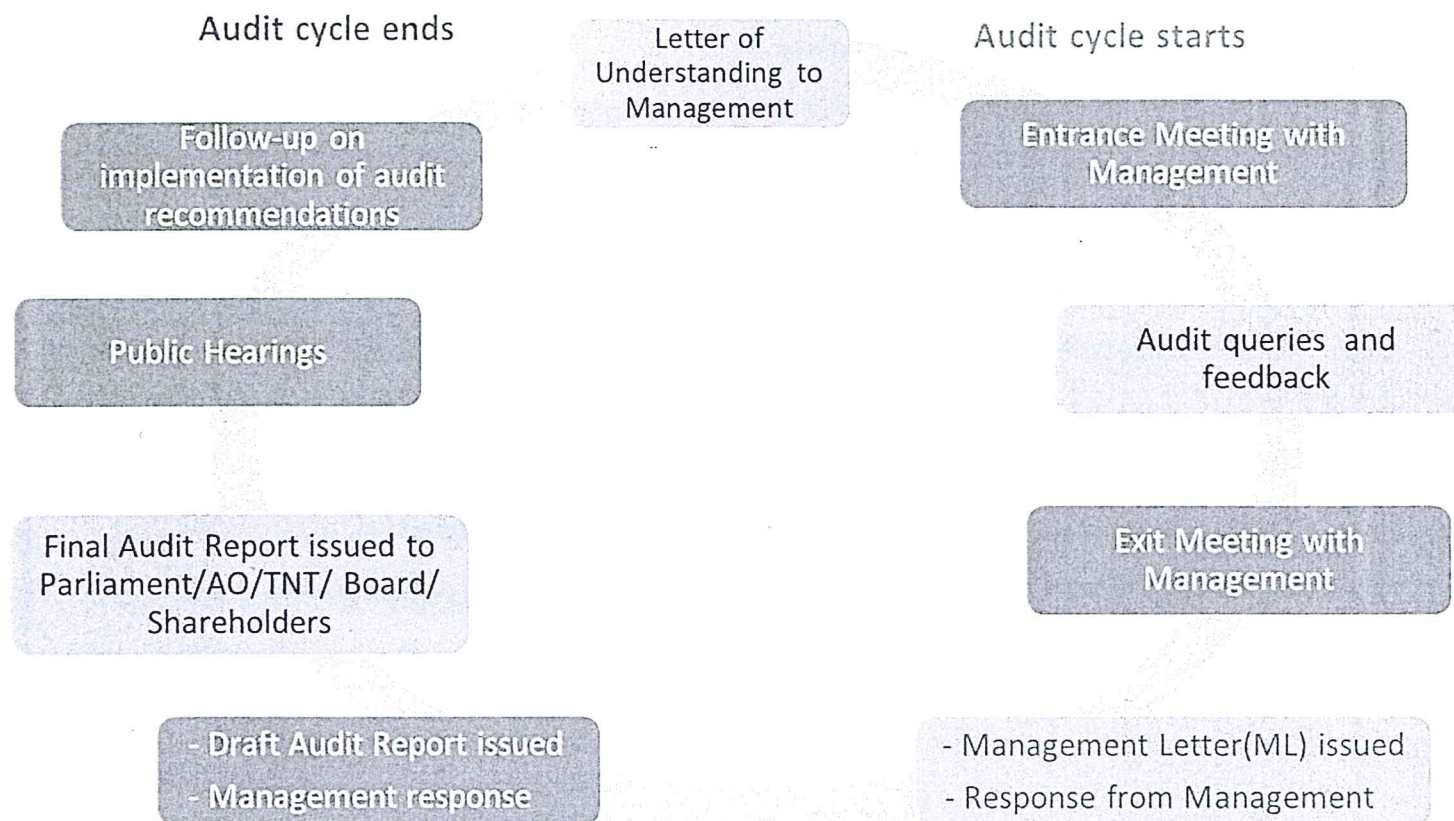


Table 2: Audit Process



### 6.1.1 Audit Opinions – Financial Statements

Audit reports/ opinions is the ultimate product of the audit process. Auditors use opinions/ reports to alert the public as to the transparency, reliability and accountability of entities.

An audit opinion is a reflection of the integrity of the audit report and projects an image of the company/ organization.

Unmodified opinion - The auditor believes that the company's operations are in good compliance with accounting and governance principles and applicable laws.

Auditors may not have been able to decipher the correct nature of some transactions or to secure enough evidence to support good financial reporting. Auditors were not given an opportunity to observe operational procedures or to review particular procedures

- **Unmodified Opinion**

A clean report

OAG "I am satisfied with the Entities financial reporting"

What most of the entities expect to receive?

- **Qualified Opinion**

Negative opinion about Entities financial status

AG "I am not confident about a specific process or transaction" e.g. application of accounting principles and policies

- **Adverse Opinion**

Red flag, gross misstatements and potential for fraud

OAG "Entities records haven't been prepared according to accounting standards, principles, policies and practices

- **Disclaimer of Opinion**

OAG "I cannot provide any opinion at all in relation to the financial statements"

Why? Management limited auditor's ability to conduct a thorough audit or they couldn't give satisfactory explanations on questions asked



### **6.1.2 Role of OAG in Assembly**

OAG reports to the Assembly on the audit of the County Executive, Assembly and County Investments.

OAG carries out special audits if requested by Assembly.

OAG has dedicated staff who assist the PAC.

OAG prepares Briefs which assist PAC during interrogations.

Assist the Assembly during report writing.

Reports to the Assembly on the implementation of PAC recommendations.

### **6.1.3 Challenges during Audit**

- Lack of preparation by the County Funds & Water Co;
- Unavailability of knowledgeable staff;
- Lack of high level representation of the Accounting Officers;
- Inadequate Use of Internal Audit & Audit Committees;
- Delays in responding to ML or DAR;
- Lack of attention to prior issues;
- Frequent revisions of Financial Statements; and
- Delays/inadequate explanations or supporting documents.

## **7.0 EXPERIENCES, OPPORTUNITIES AND CHALLENGES FROM THE SECOND ASSEMBLY, FROM A PAC'S PERSPECTIVE.**

The Principal Clerk Assistant outlined presentation as follows;

- Business conducted in the Second Assembly;
- Challenges; and
- Way forward.

### **7.1.1 Business conducted in the Second Assembly**

Fourteen (14) Audit reports were tabled only four (4) reports were concluded by the Committee.

#### **Reports Considered Four (4);**

- Reports of the Auditor General on the Financial Statements of Nairobi City County Assembly for the year ended 30th June, 2016, 2017 & 2018.
- Report of the Auditor General on the Financial Statements of Nairobi City County Executive for the year ended 30th June, 2018.

#### **Reports pending;**

Two (2) pending Audit Reports for adoption by the Committee;

*Report of the Select Committee on Public Accounts retreat held at Pride Inn Flamingo Beach Resort, Mombasa, from Thursday 10<sup>th</sup> November - Sunday 13<sup>th</sup> November, 2022*

- The Report of the Auditor-General on the Financial Statements of Nairobi City County Assembly Service Board Car Loan Scheme Fund for the year ended 30th June 2018; and
- The Report of the Auditor-General on the Financial Statements of Nairobi City County Assembly Service Board Mortgage Scheme Fund for the year ended 30th June 2018.

Eight (8) Audit Reports tabled for Committee's consideration;

- Report of the Auditor-General on the Financial Statements of Nairobi City County Executive for the year ended 30th June 2019;
- Report of the Auditor-General on the Financial Statements of Nairobi City County Executive for the year ended 30th June 2020;
- Special Audit Report of the Auditor General on Pending Bills for County Assembly of Nairobi for the Financial Years 2018/2019-2019/2020;
- Report of the Auditor-General on Nairobi City County Alcoholic Drinks Control and Licensing Board for the Year Ended 30th June 2020;
- Report of the Auditor-General on the Financial Statements of Nairobi City County Executive for the year ended 30th June 2021;
- Special Audit on Covid-19 Vaccine Roll Out for the Nairobi City County Government as at 31st March 2022;
- Report of the Auditor-General on Nairobi City County Assembly Mortgage Scheme Fund for the Year Ended 30th June 2019; and
- Report of the Auditor-General on Nairobi City County Assembly Car Loan Scheme Fund for the Year Ended 30th June 2019.

Held site visits, meetings, retreats during consideration of audit reports.

### 7.1.2 Challenges

- Unstable Assembly/destruction of Committee work plans;
- External influence on the work of the Committee;
- Technical failure by witnesses to honor Committee invitations; and
- Lack of capacity to fully digest bulky information submitted by witnesses



## 8.0 CLOSING OF WORKSHOP

### 8.1.1 Way Forward

The following were considerations to be put in place;

- The Committee to have a courtesy call and benchmarking with key stakeholders such as National Assembly Public Accounts Chairperson, Senate Kenya Public Accounts Committee Chairperson. Courtesy call to the Office of the Auditor General and the Office of the Controller of Budget for series of engagements;
- The secretariat to undertake a thorough research on Association of Public Accounts Committee for purposes of benchmarking and capacity building;
- Dress code during committee meetings was to be official and dignified; Members were to remain committed in order to help the Committee achieve its mandate;
- The committee was to maintain confidentiality of documents considered during and submitted to it, Committee to have one center of power (from the Chairperson);
- Facilitator from Senate of Kenya was to liaise with the Committee secretariat to enhance capacity of Members;
- The Committee to request the Auditor General to carry out a forensic audit on the County pending bills before they are paid to avert loss of public funds;
- The Committee to request the County Executive to submit a complete fixed asset Register to the Auditor General for audit purposes; and
- The Committee to request for a Researcher, legal clerk and office assistant designated as part of the Committee Secretariat.



MINUTES OF THE 23<sup>RD</sup> SITTING OF THE NAIROBI CITY COUNTY ASSEMBLY  
SELECT COMMITTEE ON PUBLIC ACCOUNTS HELD ON TUESDAY 13<sup>TH</sup> JUNE,  
2023 AT 10:00 AM IN COMMITTEE ROOM 10, CITY HALL BUILDINGS.

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MEMBERS PRESENT:

- |  |                     |
|--|---------------------|
| 1. Hon. Chege Mwaura, MCA              | - Chairperson       |
| 2. Hon. Kennedy Odhiambo Oyugi, MCA    | - Vice- Chairperson |
| 3. Hon. Paul Wachira Kariuki, MCA      |                     |
| 4. Hon. Agnes Njeri Muthoni, MCA       |                     |
| 5. Hon. Mark Thiga Ruyi, MCA           |                     |
| 6. Hon. Emmy Khatemeshi Isalambo, MCA  |                     |
| 7. Hon. Cyrus Mugo Mubea, MCA          |                     |
| 8. Hon. Eutychus Mukiri Muriuki, MCA   |                     |
| 9. Hon. John Ndile Musila, MCA         |                     |
| 10. Hon. Jane Musangi Muthembwa, MCA   |                     |
| 11. Hon. Fredrick Njoroge Njogu, MCA   |                     |
| 12. Hon. Omuro Kame Adano, MCA         |                     |
| 13. Hon. Billy Richardo Nyantika, MCA  |                     |
| 14. Hon. Carrington Gichunji Heho, MCA |                     |
| 15. Hon. Fatuma Abduwahid Abey, MCA    |                     |
| 16. Hon. Joseph Karanja Ndung'u, MCA   |                     |
| 17. Hon. Stephen Mugo Kimani, MCA      |                     |

MEMBERS ABSENT:

1. Hon. Patrick Karani Said, MCA
2. Hon. Fuad Hussein Mohamed, MCA
3. Hon. Geoffrey Odhiambo Majiwa, MCA
4. Hon. Stazo Elijah Omung'ala Ang'ila, MCA
5. Hon. Robert Alai Onyango, MCA

SECRETARIAT

- |                         |                          |
|-------------------------|--------------------------|
| 1. Ms. Josephine Kamau  | - Senior Clerk Assistant |
| 2. Mr. Benedict Ochieng | - Second Clerk Assistant |



The Chairperson called the meeting to order at 10.06am and opened the meeting with a word of prayer. He then welcomed Members and witnesses present to the meeting and requested them to introduce themselves. He then took members through the agenda as follows:-

AGENDA

1. Tabling of six (6) Auditor General Reports before the Committee;
  - The Report of the Auditor General on County Executive of Nairobi City for the year ended 30<sup>th</sup> June 2022;
  - The Report of the Auditor General on Nairobi City County Assembly Car Loan and Mortgage Scheme Fund for the year ended 30<sup>th</sup> June 2022;
  - The Report of the Auditor General on County Assembly of Nairobi for the year ended 30<sup>th</sup> June 2022;
  - The Report of the Auditor General on County Revenue Fund – County Government of Nairobi City for the year ended 30<sup>th</sup> June 2022;
  - The Report of the Auditor General on receiver of revenue for County Government of Nairobi for the year ended 30<sup>th</sup> June 2022; and
  - The Report of the Auditor-General on Nairobi City County Alcoholic Drinks Control and Licensing Board for the Year Ended 30<sup>th</sup> June 2022.
2. Adoption Report of the Auditor General on the Financial Statements of Nairobi City County Assembly Service Board Car Loan Scheme Fund for the year ended 30<sup>th</sup> June, 2018
3. Adoption Report of the Auditor General on the Financial Statements of Nairobi City County Assembly Service Board Mortgage Scheme Fund for the year ended 30<sup>th</sup> June, 2018
4. Adoption of the Report of the Select Committee on Public Accounts retreat held at Pride Inn Flamingo Beach Resort, Mombasa, from Thursday 10<sup>th</sup> November to Sunday 13<sup>th</sup> November, 2022
5. Adoption of the Report of the Select Committee on Public Accounts on Consideration of the Report of the Auditor General on Nairobi City County Alcoholic Drinks Control and Licensing Board for the year ended 30<sup>th</sup> June 2020.
6. Any Other Business
7. Adjournment

The said agenda of the meeting was then adopted as proposed by Hon. Joseph Karanja Ndung'u, MCA and seconded by Hon. Kennedy Odhiambo Oyugi, MCA.

MIN.079/NCCA/PAC/APRIL/2023 – TABLING OF SIX (6) AUDITOR GENERAL REPORTS BEFORE THE COMMITTEE;

The Chairperson tabled the Auditor General Reports which was committed to the Committee by the Speaker on the floor of the Assembly on 6<sup>th</sup> June 2023;

- The Report of the Auditor General on County Executive of Nairobi City for the year ended 30<sup>th</sup> June 2022;
- The Report of the Auditor General on Nairobi City County Assembly Car Loan and Mortgage Scheme Fund for the year ended 30<sup>th</sup> June 2022;
- The Report of the Auditor General on County Assembly of Nairobi for the year ended 30<sup>th</sup> June 2022;
- The Report of the Auditor General on County Revenue Fund – County Government of Nairobi City for the year ended 30<sup>th</sup> June 2022;
- The Report of the Auditor General on receiver of revenue for County Government of Nairobi for the year ended 30<sup>th</sup> June 2022; and
- The Report of the Auditor-General on Nairobi City County Alcoholic Drinks Control and Licensing Board for the Year Ended 30<sup>th</sup> June 2022.

MIN.080/NCCA/PAC/JUNE/2023 – ADOPTION REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF NAIROBI CITY COUNTY ASSEMBLY SERVICE BOARD CAR LOAN SCHEME FUND FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2018

The Report of the Auditor General on the Financial Statements of Nairobi City County Assembly Service Board Car Loan Scheme Fund for the year ended 30<sup>th</sup> June, 2018 which was adopted by the Committee as proposed by Hon. John Ndile Musila and seconded by Hon. Stephen Mugo Kimani.

MIN.081/NCCA/PAC/JUNE/2023 – ADOPTION REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF NAIROBI CITY COUNTY ASSEMBLY SERVICE BOARD MORTGAGE SCHEME FUND FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2018

The Report of the Auditor General on the Financial Statements of Nairobi City County Assembly Service Board Mortgage Scheme Fund for the year ended 30<sup>th</sup> June, 2018 which was adopted by the Committee as proposed by Hon. Billy Ricardo Nyantika and seconded by Hon. Paul Wachira Kariuki.

MIN.082/NCCA/PAC/JUNE/2023 – ADOPTION OF THE REPORT OF THE SELECT COMMITTEE ON PUBLIC ACCOUNTS RETREAT HELD AT PRIDE INN FLAMINGO BEACH RESORT, MOMBASA, FROM THURSDAY 10<sup>TH</sup> NOVEMBER TO SUNDAY 13<sup>TH</sup> NOVEMBER, 2022

The Report of the Select Committee on Public Accounts retreat held at Pride Inn Flamingo Beach Resort, Mombasa, from Thursday 10<sup>th</sup> November to Sunday 13<sup>th</sup> November, 2022, was adopted by the Committee as proposed by Hon. Jane Musangi and seconded by Hon. Agnes Njeri Muthoni.

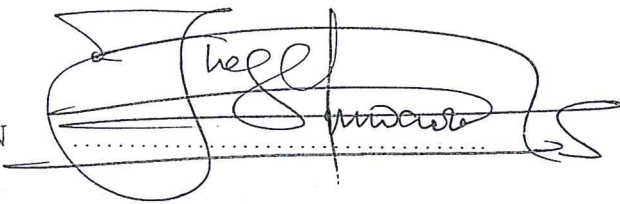

MIN.083/NCCA/PAC/JUNE/2023 – ADOPTION OF THE REPORT OF THE SELECT COMMITTEE ON PUBLIC ACCOUNTS ON CONSIDERATION OF THE REPORT OF THE AUDITOR GENERAL ON NAIROBI CITY COUNTY ALCOHOLIC DRINKS CONTROL AND LICENSING BOARD FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020.

The Report of the Select Committee on Public Accounts on Consideration of the Report of the Auditor General on Nairobi City County Alcoholic Drinks Control and Licensing Board for the year ended 30<sup>th</sup> June 2020, was adopted by the Committee as proposed by Hon. Mark Thiga Ruiyi and seconded by Hon. Stephen Mugo Kimani.

MIN.084/NCCA/PAC/JUNE/2023 - AOB&ADJOURNMENT

The Committee having dispensed with the agenda and the time being fifteen minutes past twelve O' clock, the Chairperson adjourned the sitting. The date and venue of the next sitting was going to be communicated by way of notice.

CONFIRMED AS A TRUE RECORD OF THE PROCEEDINGS

	SIGNATURE	DATE
CHAIRPERSON		21 <sup>st</sup> JUNE 2023
SECRETARY		21 <sup>st</sup> June, 2023



NAIROBI CITY COUNTY GOVERNMENT



NAIROBI CITY COUNTY ASSEMBLY  
(THIRD ASSEMBLY – SECOND SESSION)  
SELECT COMMITTEE ON PUBLIC ACCOUNTS  
ATTENDANCE REGISTER – MEMBERS

DATE: 13<sup>TH</sup> JUNE 2023 TIME: 10:00AM

S/NO.	NAME	SIGNATURE
1.	Cheser Mwangi	
2.	Kennedy Oyugi	
3.	Ndungu Joseph Kamari	
4.	Agnes Njeri Muthoni	
5.	JOHN WILHELM MUSAHA	
6.	Carrington Heho	
7.	CHRIS MUGO MURER	
8.	Paul Wachira Kamuk	
9.	Jane Musang	
10.	Stephen Kimani Mugo	
11.	Ruiji Mark Mugo	
12.	Eustace Mureithi	
13.	Kame Adano	
14.	Emmy Khatemeshi Isalambu	
15.	Fanny Abdumalik Mugo	
16.	FREDRICK MUGO	
17.	RICARDO NXANTIKA	

18.		
19.		
20.		
21.		
22.		
23.		

Prepared by.....

Date.....