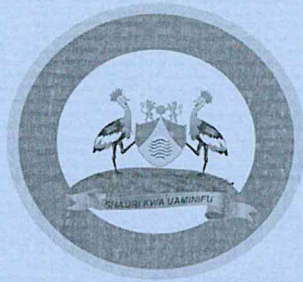


Laid on 8/4/2026

by Hon. Choge Mwarura

8/4/2026

GOVERNMENT OF NAIROBI CITY COUNTY



THE NAIROBI CITY COUNTY ASSEMBLY

OFFICE OF THE CLERK

THIRD ASSEMBLY

(FIFTH SESSION)



NCCA/TJ/PL/2026(61)

8TH APRIL 2026

PAPER LAID

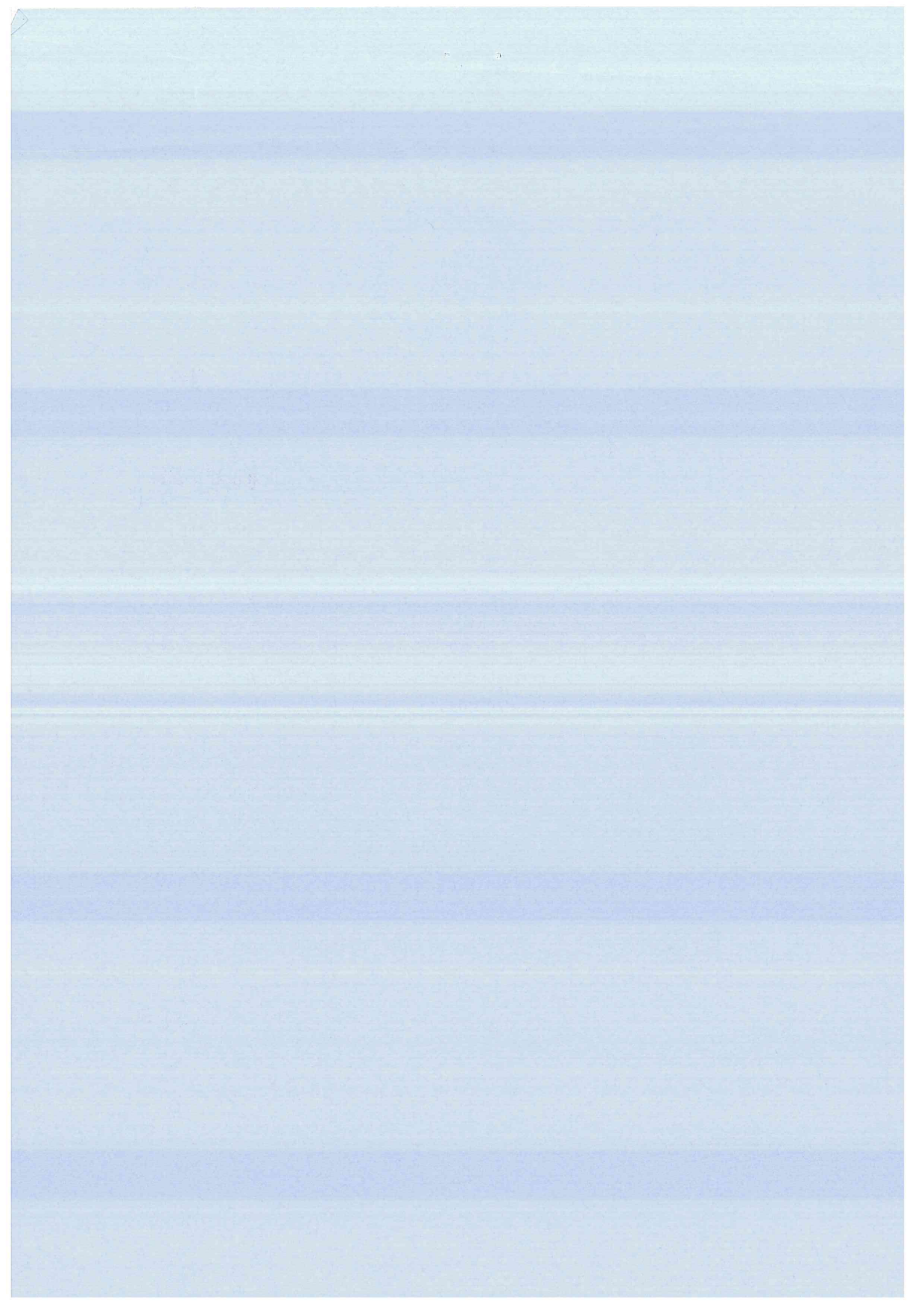
SUBJECT: REPORT OF COMMITTEE

Pursuant to the provisions of Article 229 (8) of the Constitution of Kenya 2010 and Standing Order 196 (6), I beg to lay the following Paper on the Table of the Assembly, today Wednesday, 8th April, 2026

- THE REPORT OF THE SELECT COMMITTEE ON PUBLIC ACCOUNTS ON THE CONSIDERATION OF THE REPORTS OF THE AUDITOR-GENERAL ON MAKADARA LEVEL 4 HOSPITAL FOR THE YEARS ENDED 30TH JUNE, 2022, 2023 AND 2024

(Chairperson, Select Committee on Public Accounts)

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



NCCA/TJ/NTC/2026

GOVERNMENT OF NAIROBI CITY COUNTY



THE NAIROBI CITY COUNTY ASSEMBLY

THIRD ASSEMBLY

(FIFTH SESSION)



NOTICE OF MOTION

Subject: Adoption of Committee Report

Hon. Speaker, I beg to give notice of the following motion:-

THAT, this Assembly adopts THE REPORT OF THE SELECT COMMITTEE ON PUBLIC ACCOUNTS ON THE CONSIDERATION OF THE REPORTS OF THE AUDITOR-GENERAL ON MAKADARA LEVEL 4 HOSPITAL FOR THE YEARS ENDED 30TH JUNE, 2022, 2023 AND 2024, laid on the Table of the Assembly today, Wednesday, 8th April, 2026.

(Chairperson, Select Committee on Public Accounts)

The Nairobi City County Government



Nairobi City County Assembly

Third Assembly – Fifth Session

The Report of the Select Committee on Public
Accounts

On

Consideration of the Reports of the Auditor General
on Makadara Level 4 Hospital for the years ended 30th
June 2022, 2023 & 2024

Clerks Chambers
Nairobi City County Assembly
City Hall Buildings
Nairobi

April, 2026

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1.0. PREFACE

Hon. Speaker,

On behalf of the Public Accounts Committee (PAC) and pursuant to the provision of Standing Order 196(6), it is my pleasant privilege and honor to present to this Assembly this report of the Public Accounts Committee on the consideration of the ***“Consideration of the Reports of the Auditor General on Makadara Level 4 Hospital for the year ended 30th June 2022,2023&2024”***.

1.1. Mandate of the Public Accounts Committee

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”.

The primary mandate of the Committee is therefore to oversight the expenditure of public funds by Nairobi City County entities, to ensure value for money and adherence to government financial regulations and procedures. The Committee further aims at ensuring that Nairobi City County public funds are prudently and efficiently utilized. The Committee executes its mandate on the basis of annual and audit reports prepared by the Office of the Auditor General (OAG).

Article 229 (8) of the Constitution provides that within three months after receiving the report of the Auditor General, Parliament or the **County Assembly** shall debate and consider the report and take appropriate action. It is on this basis that this report has been produced by the Committee for consideration and adoption by the County Assembly.

1.2. Guiding principles

In the execution of its mandate, the Committee is guided by core constitutional and statutory principles on public finance management, as well as established customs, traditions, practices and usages. These principles include the following: -

(a) Constitutional Principles on Public Finance

Article 201 enacts fundamental principles aimed at guiding all aspects of public finance in the Republic. It states that the principles are, *inter alia*, *openness and accountability, including public participation in financial matters; public money shall be used in a prudent and responsible way; and financial management shall be responsible, and fiscal reporting shall be clear*. The Committee places high regard on these principles, among others, and has been guided by them in the entire process that has led to this report.

(b) Direct Personal Liability

Article 226(5) of the Constitution is unequivocal that: - *“If the holder of a public office, including a political office, directs or approves the use of public funds contrary to law or instructions, the person is liable for any loss arising from that use and shall make good the loss, whether the person remains the holder of the office or not”*. Consequently, Section 203(1) of the Public Finance Management Act, 2012 enacts that:

- *“A public Officer is personally liable for any loss sustained by a county government that is attributable to-*

(a) the fraudulent or corrupt conduct, or negligence, of the officer; or

(b) the officer’s having done any act prohibited by sections 196, 197 and 198”

The Committee considers this Constitutional and legal provisions as the basis for holding Accounting Officers and other Public Officers directly and personally liable for any loss of public funds that may occur under their watch.

1.3. Obligations of the Accounting Officer

Article 226(2) of the Constitution of Kenya 2010 provides, inter alia, 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”*. Subsequently, Section 149(1) of the Public Finance Management (PFM) Act, 2012 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—*

(a) lawful and authorized; and

(b) Effective, efficient, economical and transparent.”

These provisions obligate the Accounting Officers to appear before the Public Accounts Committee to respond to audit queries raised by the Auditor General.

1.4. Committee Membership

The Committee comprises of the following Members: -

- | | |
|--|--------------------|
| 1. Hon. Chege Mwaura, MCA | - Chairperson |
| 2. Hon. Abel Osumba Atito, MCA | - Vice-Chairperson |
| 3. Hon. Benter Juma Obiero, MCA | |
| 4. Hon. Redson Otieno Onyango, MCA | |
| 5. Hon. John Rex Omolleh, MCA | |
| 6. Hon. Stazo Omung’ala Ang’ila, MCA | |
| 7. Hon. Richardo Nyantika Billy, MCA | |
| 8. Hon. John Ndile Musila, MCA | |
| 9. Hon. Cyrus Mugo Mubea, MCA | |
| 10. Hon. Jane Musangi Muthembwa, MCA | |
| 11. Hon. Emmy Khatemeshi Isalambo, MCA | |
| 12. Hon. Fuad Hussein Mohamed, MCA | |
| 13. Hon. Fatuma Abduwahid Abey, MCA | |

14. Hon. Eutyclus Mukiri Muriuki, MCA
15. Hon. Fredrick Njoroge Njogu, MCA
16. Hon. Rachel Wanjiru Maina, MCA
17. Hon. Aaron Kangara Wangare, MCA
18. Hon. Carrington Gichunji Heho, MCA
19. Hon. Mark Thiga Ruyi, MCA
20. Hon. Simon Maina Mugo, MCA
21. Hon. Paul Wachira Kariuki, MCA
22. Hon. Martin Mbugua Mwangi, MCA
23. Hon. Mary Wanjiru Kariuki, MCA

The Committee Secretariat comprised of the following members of staff: -

1. Mr. Kevin Wasike - Senior Clerk Assistant
2. Mr. Benedict Ochieng - Second Clerk Assistant
3. Mr. Klinsman Munase - Legal Counsel
4. Mr. Anthony Nyandiere - Hansard Editor

Allow me **Hon. Speaker** to thank the entire membership of this Committee for its hard work and commitment which made the taking of evidence and production of this Report a success.

1.5. Background

Makadara Level 4 Hospital

Makadara Hospital is a level 4 hospital established under a gazette notice and is domiciled in Nairobi County under Health Department. The Hospital is governed by a Board of Management

1.6. Establishment of the Hospital Funds

The Makadara Level 4 Hospital Funds are established under the Facilities Improvement Financing Act of 2023. The Chief Officer for Health Facilities being the Accounting Officer of the Fund, is the administrator of the fund. Section 23 (a) of the Facilities Improvement Financing Act of 2023 mandates the administrator of Public Funds with the preparation of Annual Financial Statements.

1.7. Auditor-General's Responsibility

The Auditor General's responsibility was to obtain reasonable assurance about whether the financial statements as a whole were free from material misstatement, whether due to fraud or error, and to express an opinion on the financial statements in accordance with Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance

about whether the financial statements are free from material misstatement. The matters mentioned in the audit report were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

1.8. Evidence taken

The Committee held sittings of which it interrogated the County Executive Committee Member for Health Wellness and Nutrition, Chief Officer Health Facilities and Medical Superintendent for Makadara Level 4 Hospital on key findings raised by the Auditor General. Similarly, the Committee received written responses to the audit findings.

While taking evidence, the Committee was guided by the existing procedures and modalities of operations of the Nairobi City County Assembly derived from the Constitution of the Republic of Kenya, Acts of National Parliament, Acts of Nairobi City County Assembly and Nairobi City County Assembly Standing Orders, conventions, usages, practices and rulings and directives of the Chairperson.

1.9. Appreciation

Hon. Speaker,

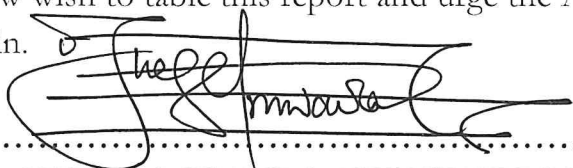
The Committee would like to thank the **Accounting Officer** for appearing before it and subsequently submitting written responses which provided valuable insights into the issues raised by the Auditor General.

Hon. Speaker,

The Committee also wishes to sincerely thank the Offices of the Speaker and the Clerk for the services extended to the Committee while considering this matter. The Committee further wishes to appreciate the Officers from the Office of the Auditor General and the Committee secretariat for their exemplary advisory services that enabled Members effectively execute their mandate.

Hon. Speaker,

On behalf of the Committee, I now wish to table this report and urge the Assembly to adopt it and the recommendations therein.



SIGNED

HON. CHEGE MWAURA (CHAIRPERSON)

DATE ... Wed | 02 | April | 2026

2.0 REPORT OF THE AUDITOR-GENERAL ON MAKADARA LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30TH JUNE, 2022.

2.1.1. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following inconsistencies;

- i. The statement of financial performance reflects the rendering of services – medical income amount of Kshs. 4,649,853. However, note 11 to the financial statements reflects a nil balance. Further, the trial balance, ledgers and schedules supporting the amounts appearing in the financial statements were not provided for audit review.
- ii. The statement of financial performance reflects a nil balance of grants from donors and development partners as reported in Note 8 to the financial statements and a nil balance for transfer from other Government entities. However, visit to the facility pharmacy revealed that the Hospital received donations and program commodities drugs of undetermined value which were not disclosed in the financial statements.
- iii. The statements of financial position reflect a nil inventory balance. However, the annual stock take was not conducted to confirm the closing balances of inventories as at 30 June, 2022. It is therefore not clear how the Hospital determined the nil inventory value disclosed in the financial statements.
- iv. The statement of Comparison of budgeted and actual amounts reflects final receipts budget and final expenditure budget of Kshs. 4,649,852 and Kshs. 4,580,852 respectively. However, the actual receipts and expenditures were not disclosed in the statement hence making the comparison difficult. No explanation has been provided for this anomaly.

Management Response

We have acknowledged the error and will correct the subsequent financial reports to reflect the true financial position.

Committee Observation:

The Committee observes that the financial statements for FY 2021/22 were materially misstated and lacked essential supporting documents. While management has acknowledged these errors, the recurrence of similar issues in subsequent years indicates a systemic failure in the financial reporting process, primarily attributable to the lack of qualified accounting personnel.

Committee Recommendation:

- The Committee recommends that the Hospital Management, with the support of the County Executive, must immediately recruit a qualified Accountant;
- That the Hospital Management should implement a corrective action plan within 60 days after the adoption of this report to restate the 2022 financials and ensure all future statements are supported by complete trial balances, ledgers, and inventory records.

2.1.2. Facility Check List variances

Kenya Quality Model for Health policy provides guidelines on personnel requirements, Services offered and Equipment's to be used by Level 5 Health Facilities. Its use is expected to contribute to attainment of the highest standards of health services delivery as envisaged in Article 43(1) of the Constitution of Kenya 2010.

During the audit of Makadara Level 4 Hospital, it was noted that there were variances between the level 4 Hospital requirements as per checklist provided and what the Hospital had as shown in Appendix I

In the circumstances, Management was not in compliance with the requirements.

Management Responses

Makadara Hospital acquired level 4 status recently. Compliance with level 4 requirements (staffing)is underway.

Committee Observation:

The Committee notes that the hospital is non-compliant with the mandated Level 4 facility requirements. It acknowledges management's explanation that compliance is underway due to the hospital's recent upgrade in status.

Committee Recommendation:

- **The Committee recommends that the Hospital Management should submit a detailed staffing and equipment gap-filling plan, with clear timelines, to the County Health Committee within 30 days after the adoption of this report. Progress against this plan should be reported quarterly.**

2.1.3. Presentation and disclosure of Financial Statements

Audit of the annual report and financial statements revealed the following unsatisfactory matters relating to the preparation of financial statements.

- i. The numbering of the financial statements and the table of contents are inconsistent
- ii. High-level description of the key fiduciary oversight arrangements covering; clinical research and standard committee, audit committee, risk committee, County Assembly, Parliamentary committees and other oversight Committees has not been provided in the financial statement.
- iii. Under the Board of Management; a concise description of each Directors details has not been provided as per the reporting template and the passport size photos for director 2,3,4 and 7 were not attached.
- iv. The Chairman's statement is not approved by the Board chairperson
- v. The financial statements contain blank pages which should be deleted.
- vi. The report of the Hospital Medical superintendent as the secretary to the Board is not signed.
- vii. The report on the Board of Management is not signed by the Secretary to the Board.

- viii. The statement of Board of management's responsibilities is not approved by the chairperson of the board of Management and Accounting Officer.
- ix. The financial statements are not approved by Chairman of the Board of Management, Head of Finance and Medical Superintendent
- x. The statement of financial position should read for the year ended 30 June 202XX instead of 30 June, 2022

In the circumstances, management was in breach of the recommended template.

Management Responses

The facility indeed lacks several essential staff members, such as a qualified Accountant, Internal Auditor, and Procurement Officer, among others. However, the county health office has been informed of these staffing shortages through written communication, and the management is actively working to address the issue.

Committee Observation:

The Committee finds it unacceptable that the financial statements were submitted in a format that breached the recommended template, with missing signatures, approvals, and critical disclosures. This undermines the credibility and accountability of the Hospital's governance.

Committee Recommendation:

- **The Committee recommends that the Hospital Management should ensure that all future financial statements are thoroughly reviewed by the Board of Management before submission to ensure full compliance with the reporting template, including all required signatures, approvals, and the elimination of blank pages.**

2.1.4. Late submission of financial statements for audit

The Hospital's financial statements for the year ended 30 June, 2022 were submitted to the Office of the Auditor-General on 30 September, 2024, twenty-four (24) months after the statutory deadline of 30 September, 2022. This was contrary to provisions of Section 47(1) of the Public Audit Act, 2015 which requires the Board of Governors to submit the financial statements to the Auditor-General within three months after the end of the financial year to which the respective accounts relate.

In the circumstances, Management was in breach of the law.

Management Responses

We will ensure we comply with the law in submitting the financial reports within the defined time frame stipulated.

Committee Observation:

The Committee strongly condemns the 24-month delay in submitting the financial statements, which is a serious breach of the Public Audit Act.

Committee Recommendation:

- The Committee recommends that the Hospital Management should establish a strict internal mechanism to ensure statutory submission dates are met for all future financial years.

2.1.5. Lack of an approved annual budget

The statement of financial performance reflects revenue from exchange transactions and expenses amount of Kshs. 4,649,852 and Kshs. 4,649,852.70 respectively as further disclosed in Note 11 and Note 15 to Note 22 of the financial statements. However, no approval for budget was provided for audit review. This was contrary to the Public Finance Management Act, 2012 for County Government Section, 205-part (2) states that The National Treasury shall provide guidelines and the format on which the budget shall be prepared. Part (3) Budget estimates submitted under paragraph (1) of this regulation shall be classified as follows— (a) compensation of employees; (b) use of goods and services; (c) transfers to other levels of government; and (d) capital.

In the circumstances, Management was in breach of law

Management Responses

We'll ensure we work with an approved budget to guide all our operations in the coming financial years.

Committee Observation:

The Committee observes that the hospital operated without an approved budget, which is a fundamental requirement of the Public Finance Management Act and demonstrates a lack of financial planning and control.

Committee Recommendation:

- The Committee recommends that the Hospital Management should work with the County Treasury to ensure annual budgets are prepared, approved, and adhered to;
- That no expenditure should be incurred without an approved budget.

2.1.6. Failure to develop risk management strategy

Review of records provided revealed that the Hospital Management had not developed risk management strategies. Therefore, Makadara Level 4 Hospital did not have formal approved processes and guidelines on how to mitigate operational, legal and financial risks including

Management Responses

We are in the process of developing a risk management strategy manual that will identify controls to mitigate risks in the subsequent years.

Committee Observation:

The Committee notes with concern the absence of a risk management strategy, exposing the hospital to unmitigated operational, legal, and financial risks.

Committee Recommendation:

- The Committee recommends that the Hospital should ensure urgent development and approval of a Risk Management Strategy Manual within ninety days after the adoption of this report. The Board must oversee this process and ensure its implementation.

3.0 REPORT OF THE AUDITOR-GENERAL ON MAKADARA LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30TH JUNE, 2023.

3.1.1. Inaccuracies in the Financial Statements

Review of the financial statements revealed several inconsistencies;

- i. -Trial balance, ledgers and schedules supporting the amount in the financial statements were not provided for audit review.
- ii. -Statement of financial performance reflects a nil balance of grants from donors and development partners as reported in Note 4 to the financial statements and a nil balance for transfer from other Government entities. However, a visit to the Facility pharmacy revealed that the Hospital received donations and program commodities drugs of undetermined value which were not disclosed in the financial statements.
- iii. -Statements of financial position reflect a nil inventory balance. However, the annual stock take was not conducted to confirm the closing balances of inventories as at 30 June, 2023. It is therefore not clear how the Hospital determined the nil inventory value disclosed in the financial statements
- iv. -The statement of comparison of budget and actual amounts reflects final receipts budget and final expenditure budget of Kshs. 4,280,410 and Kshs. 7,044,298 respectively. However, the actual receipts and expenditures were not disclosed in the statement. No explanation has been provided for this anomaly.

Management Responses

Financial statements for 2022/2023, were prepared by personnel who is not a qualified Accountant. This led to mistakes in the financial statements e.g., the non-disclosure of donated drugs, lack of supporting ledgers and the failure to take stock at the end of the financial year. We have acknowledged the error and will correct the subsequent financial reports to reflect the true financial position. We have acknowledged the inconsistency of donations in kind not reflected in the financial report. We will improve on our reporting to incorporate the donations in our subsequent financial report. We will improve on our accounting system to correct the inconsistencies in the subsequent financial years and ensure regular stock take every close of the financial years.

Committee Observation:

The Committee is deeply concerned that the same inaccuracies noted in the 2022 report (non-disclosure of donations, lack of supporting documents, no inventory count) have recurred in 2023. Management's response, while accurate, is no longer sufficient as it indicates a failure to learn from past mistakes.

Committee Recommendation:

- The Committee recommends that the Hospital Management should recruit a qualified Accountant within thirty days after the adoption of this report to rectify

all stated inconsistencies in the 2023 statements and implementing robust internal controls to prevent recurrence.

3.1.2. Facility Check List variances

Kenya Quality Model for Health policy provides guidelines on personnel requirements, Services offered and Equipment's to be used by Level 5 Health Facilities. Its use is expected to contribute to attainment of the highest standards of health services delivery as envisaged in Article 43(1) of the Constitution of Kenya 2010. During the audit of Makadara Level 4 Hospital, it was noted that there were variances between the level 4 Hospital requirements as per checklist provided and what the Hospital had as shown in Appendix I.

Management Responses

Makadara Hospital acquired level 4 status recently. Compliance with level 4 requirements (staffing) is underway

Committee Observation:

The Committee reiterates its observation from the previous year and is disappointed by the lack of visible progress in addressing the staffing and facility checklist variances.

Committee Recommendation:

- **The Committee recommends that the Hospital Management should engage the County Public Service Board to fast-track the recruitment of the essential staff outlined in the facility's gap analysis report within ninety days after the adoption of this report.**

3.1.3. Presentation and Disclosure of Financial Statements

Audit of the annual report and financial statements revealed unsatisfactory matters relating to the preparation of financial statements;

- i. The numbering of the financial statements and the table of contents are inconsistent.
- ii. High-level description of the key fiduciary oversight arrangements covering; clinical research and standard committee, audit committee, risk committee, County Assembly, Parliamentary committees and other oversight Committees has not been provided in the financial statements.
- iii. Under the Board of Management; a concise description of each Directors details has not been provided as per the reporting template and the passport size photos for director 2,3,4 and 7 were not attached.
- iv. The Chairman`s statement is not approved by the Board chairperson.
- v. The financial statements contain blank pages which should be deleted.
- vi. The financial statements are not approved by the Head of Finance.

In the circumstances, Management was in breach of the recommended template.

Management Responses

Financial statements for 2022/2023, were prepared by personnel who is not a qualified Accountant. This led to mistakes in the financial statements e.g. the non-disclosure of donated drugs, lack of supporting ledgers and the failure to take stock at the end of the financial year. We have acknowledged the error and will correct the subsequent financial reports to reflect the true financial position.

The Hospital's financial statements for the year ended 30 June, 2023 were submitted to the Office of the Auditor-General on 30 September, 2024, twelve months after the statutory deadline of 30 September, 2023 We will ensure we comply with submitting the financial reports within the defined time frame.

Committee Observation:

The Committee finds it unacceptable that the financial statements were submitted in a format that breached the recommended template, with missing signatures, approvals, and critical disclosures. This undermines the credibility and accountability of the Hospital's governance.

Committee Recommendation:

- **The Committee recommends that all future financial statements must be thoroughly reviewed by the Board of Management before submission to ensure full compliance with the reporting template, including all required signatures, approvals, and the elimination of blank pages.**

3.1.4. Failure to develop risk management strategy

Review of records provided revealed that the Hospital Management had not developed risk management strategies. Therefore, Makadara Level 4 Hospital did not have formal approved processes and guidelines on how to mitigate operational, legal and financial risks such as: identifying business risks relevant to financial reporting objectives, estimating the significance of the risks, assessing the likelihood of their occurrence and deciding about actions to address and mitigate those risks.

Management Responses

We are in the process of developing a risk management strategy manual that will identify controls to mitigate risks in the subsequent years

Committee Observation:

The Committee notes with concern the absence of a risk management strategy, exposing the hospital to unmitigated operational, legal, and financial risks.

Committee Recommendation:

- **The Committee recommends that the Hospital Management should ensure urgent development and approval of a Risk Management Strategy Manual within ninety days after the adoption of this report. The Board must oversee this process and ensure its implementation.**

3.1.5. Lack of an approved annual budget

The statement of financial performance reflects revenue from exchange transactions and total expenses amounts of Kshs. 4,280,410 respectively as further disclosed in Note 7 and Note 11 to Note 28 of the financial statements. However, no approval for budget was provided for audit review

Management Responses

We will ensure approved we work with a budget to guide all our operations in the coming financial years.

Committee Observation:

The Committee observes that the hospital operated without an approved budget, which is a fundamental requirement of the Public Finance Management Act and demonstrates a lack of financial planning and control.

Committee Recommendation:

- The Committee recommends that the Hospital Management should work with the County Treasury to ensure annual budgets are prepared, approved, and adhered to;
- That no expenditure should be incurred without an approved budget.

4.0 REPORT OF THE AUDITOR-GENERAL ON MAKADARA LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30TH JUNE, 2024.

4.1.1. Inaccuracies in the Financial Statements

Review of the financial statements revealed several inconsistencies;

- i. The statement of financial performance reflects the rendering of services – medical income amount of Kshs. 1,911,140. However, the corresponding Note 11 to the financial statements reflects a nil balance.
- ii. The statement of financial performance reflects a nil balance of grants from donors and development partners as reported in Note 8 to the financial statements and a nil balance for transfer from other Government entities. However, a visit to the facility pharmacy revealed that the Hospital received donations and program commodities drugs of undetermined value which were not disclosed in the financial statements.
- iii. The statements of financial position reflect a nil inventory balance. However, the annual stock take was not conducted to confirm the closing balances of inventories as at 30 June, 2024. It is therefore not clear how the Hospital determined the nil inventory values disclosed in the financial statements.
- iv. The statement of comparison of budgeted and actual amounts reflects final receipts budget and final expenditure budget of Kshs. 1,911,140 and Kshs. 2,311,870 respectively. However, the actual receipts and expenditures were not disclosed in the statement. No explanation has been provided for this anomaly.

Management Responses

We have acknowledged the error and will correct the subsequent financial reports to reflect the true financial position. We have acknowledged the inconsistency of donations in kind not reflected in the financial report. We will improve on our reporting to incorporate the donations in our subsequent financial report. We will improve on our accounting system to correct the inconsistencies in the subsequent financial years and ensure regular stock take every close of the financial years.

Committee Observation:

The Committee is highly disappointed that fundamental accounting errors persist for a third consecutive year, despite repeated audit queries and management's assurances. This points to a critical breakdown in financial governance.

Committee Recommendation:

- The Committee recommends that the County Treasury should provide immediate technical support to the Hospital to clean up its accounts. The newly deployed accountant must undergo a skills assessment, and the Board must certify the accuracy of all supporting documents before the next audit.

4.1.2. Facility Check List variances

Kenya Quality Model for Health policy provides guidelines on personnel requirements, Services offered and Equipment's to be used by Level 5 Health Facilities. Its use is expected to contribute to attainment of the highest standards of health services delivery as envisaged in Article 43(1) of the Constitution of Kenya 2010. During the audit of Makadara Level 4 Hospital, it was noted that there were variances between the level 4 Hospital requirements as per checklist provided and what the Hospital had as shown in Appendix I.

Management Responses

Makadara Hospital acquired level 4 status recently. Compliance with level 4 requirements (staffing) is underway.

Committee Observation:

The Committee acknowledges the deployment of an accountant and a procurement officer as a positive step. However, the overall compliance with Level 4 requirements remains an ongoing challenge.

Committee Recommendation:

- The Committee recommends that the Hospital Management should leverage the newly deployed staff to finalize the staffing plan and accelerate compliance. A full status report on compliance with the facility checklist is to be submitted to the County Assembly within ninety days after the adoption of this report.

4.1.3. Presentation and disclosure of Financial Statements

Audit of the annual report and financial statements revealed unsatisfactory matters relating to the preparation of financial statements

- i. The numbering on the table of content and the financial statements is inconsistent.
- ii. High-level description of the key fiduciary oversight arrangements covering clinical research and standard committee, Audit Committee, Risk Committee, County Assembly, Parliamentary Committees and other oversight Committees has not been provided in the financial statements.
- iii. Under the Board of Management, a concise description of each Directors details has not been provided as per the reporting template.
- iv. The blank page should be deleted.
- v. The statement of financial performance and statement of financial position should read for the year ended 30 June, 2024 instead for the year ended 30 June, xx.
- vi. The financial statements are not signed by the Head of finance.

Management Responses

The facility indeed lacks several essential staff members, such as a qualified Accountant, Internal Auditor, and Procurement Officer, among others. However, the county health office

has been informed of these staffing shortages through written communication, and the management is actively working to address the issue.

The facility was deployed with an accountant and a procurement officer. Find letter of deployment attached.

Committee Observation:

The Committee notes that while some presentation issues remain, the core problem of inadequate staff is being addressed with the deployment of key personnel.

Committee Recommendation:

- **The Committee recommends that the newly deployed Accountant and Procurement Officer be given a 3-month probationary period to rectify all presentation and disclosure issues and to establish proper accounting and procurement systems.**

4.1.4. Lack of approved Procurement Plan

The statement of financial performance reflects expenditure on medical/clinical costs, repairs and maintenance and general expenses amounting to Kshs. 630,720, Kshs. 130,000 and Kshs. 700,450 respectively. It was however noted that the Hospital did not have an approved procurement plan to include the schedule of the planned activities in terms of – delivery/implementation or completion dates for all goods, works, or services required.

Management Responses

We will ensure we work with an approved budget to guide all our operations in the coming financial years.

Committee Observation:

The Committee observes that the Hospital's procurement activities for the year, amounting to significant expenditures, were conducted without an approved Procurement Plan. This represents a serious failure in procurement governance and planning, leading to ad-hoc, non-strategic, and potentially non-compliant purchasing. The Management's response, while committing to future improvement, is generic and fails to directly address the specific requirement for a structured procurement plan, which is distinct from an operational budget.

Committee Recommendation:

- **The Committee recommends that the Hospital Management, under the guidance of the newly deployed Procurement Officer, develop and submit a comprehensive, rolling Annual Procurement Plan for approval by the Board of Management within 60 days;**
- **That the plan should be aligned with the approved budget, detailing the schedule for all required goods, works, and services, including clear delivery/implementation timelines;**

- That no procurement activities should be initiated outside the approved plan unless for duly justified emergencies as provided for in the law.

4.1.5. Engagement on Non-registered suppliers

The statement of financial performance reflects an amount of Kshs. 630,720 relating to medical/clinical costs. Review of procurement documents revealed that the Facility used request for quotation method in the purchase of non-pharmaceutical items amounting to Kshs. 334,900. as shown in Appendix 2.

Management Responses

However, the suppliers engaged were not in the list of registered suppliers as the Hospital did not provide an updated pre-qualified list and therefore, they were not eligible to compete for the tender in line with Section 102(1b) of the Public Procurement and Asset Disposal Regulations. We have acknowledged the absence of a pre-qualified list of suppliers and we are putting in place a pre-qualified suppliers list for tender award in the future in the coming financial years

Committee Observation:

The Committee observes with grave concern that the Hospital engaged non-registered suppliers for procurement activities amounting to Kshs. 334,900, in direct violation of the Public Procurement and Asset Disposal Act. This breach exposes the Hospital to significant risks, including poor service delivery, supply of substandard goods, financial loss, and potential legal disputes. While the management has acknowledged the absence of a pre-qualified suppliers list, this admission does not excuse the violation, and it indicates a critical failure in the institution's procurement control environment.

Committee Recommendation:

The Committee recommends that the Hospital Management should:-

- Cease all engagements with any supplier not on a duly approved pre-qualified list, except under strictly justified emergency provisions as per the law;
- Develop, vet, and formally approve a comprehensive pre-qualified suppliers list within the next 60 days, a process that must be overseen and certified by the Procurement Officer;
- Ensure that the newly deployed Procurement Officer provides mandatory training to all staff involved in procurement on the legal requirements and the critical importance of using only pre-qualified suppliers.

4.1.6. Lack of an Approved Annual Budget

The statement of financial performance for the year ended 30 June, 2024 reflects revenue from exchange transactions and expenses amounting to Kshs. 1,911,140 and Kshs. 2,319,560 respectively as disclosed in the financial statements. However, no approval for budget was provided for audit review

Management Responses

We will ensure we work with an approved budget to guide all our operations in the coming financial years

Committee Observation:

The Committee observes with extreme dissatisfaction that for the third consecutive financial year, the Hospital operated without an approved annual budget. This is a fundamental breach of the Public Finance Management Act and demonstrates a complete absence of financial planning, control, and accountability. The Management's repeated, generic response is inadequate and indicates a lack of urgency in rectifying this critical governance failure. Operating without a budget makes it impossible to measure performance, control expenditure, or ensure the efficient use of public funds.

Committee Recommendation:

- **The Committee recommends that the Hospital Management should work with the County Treasury to ensure annual budgets are prepared, approved, and adhered to;**
- **That no expenditure should be incurred without an approved budget.**

4.1.7. Failure to develop risk management strategy

Review of records provided revealed that the Hospital Management had not developed risk management strategies. Therefore, Makadara Level 4 Hospital did not have formal approved processes and guidelines on how to mitigate operational, legal and financial risks such as: identifying business risks relevant to financial reporting objectives, estimating the significance of the risks, assessing the likelihood of their occurrence and deciding about actions to address and mitigate those risks. We are in the process of developing a risk management strategy manual that will identify controls to mitigate risks in the subsequent years

Management Responses

We are in the process of developing a risk management strategy manual that will identify controls to mitigate risks in the subsequent years

Committee Observation:

The Committee notes with concern the absence of a risk management strategy, exposing the hospital to unmitigated operational, legal, and financial risks.

Committee Recommendation:

- **The Committee recommends that the Hospital Management should ensure urgent development and approval of a Risk Management Strategy Manual within ninety days after the adoption of this report. The Board must oversee this process and ensure its implementation.**

5.0 CONCLUSION

The Committee having considered the **“Reports of the Auditor General on Makadara Level 4 Hospital for the years ended 30th June 2022, 2023 & 2024”** and written/oral responses to the audit query raised therein, recommends the fund administrator for prudence and urges that the issues raised by the Auditor General be addressed to avoid recurrence of the same.

6.0 SUMMARY OF ALL RECOMMENDATIONS

Following the Committee's consideration of the "Reports of the Auditor General on Makadara Level 4 Hospital for the year ended 30th June 2022,2023&2024" and having considered responses from the Accounting Officer, the Committee urges the County Assembly to resolve as follows:

REPORT OF THE AUDITOR-GENERAL ON MAKADARA LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30TH JUNE, 2022.

1. Inaccuracies in the Financial Statements

- The Committee recommends that the Hospital Management, with the support of the County Executive, must immediately recruit a qualified Accountant;
- That the Hospital Management should implement a corrective action plan within 60 days after the adoption of this report to restate the 2022 financials and ensure all future statements are supported by complete trial balances, ledgers, and inventory records.

2. Facility Check List variances

- The Committee recommends that the Hospital Management should submit a detailed staffing and equipment gap-filling plan, with clear timelines, to the County Health Committee within 30 days after the adoption of this report. Progress against this plan should be reported quarterly.

3. Presentation and disclosure of Financial Statements

- The Committee recommends that the Hospital Management should ensure that all future financial statements are thoroughly reviewed by the Board of Management before submission to ensure full compliance with the reporting template, including all required signatures, approvals, and the elimination of blank pages.

4. Late submission of financial statements for audit

- The Committee recommends that the Hospital Management should establish a strict internal mechanism to ensure statutory submission dates are met for all future financial years.

5. Lack of an approved annual budget

- The Committee recommends that the Hospital Management should work with the County Treasury to ensure annual budgets are prepared, approved, and adhered to;
- That no expenditure should be incurred without an approved budget.

6. Failure to develop risk management strategy

- The Committee recommends that the Hospital should ensure urgent development and approval of a Risk Management Strategy Manual within ninety days after the adoption of this report. The Board must oversee this process and ensure its implementation.

REPORT OF THE AUDITOR-GENERAL ON MAKADARA LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30TH JUNE, 2023.

1. Inaccuracies in the Financial Statements

— The Committee recommends that the Hospital Management should recruit a qualified Accountant within thirty days after the adoption of this report to rectify all stated inconsistencies in the 2023 statements and implementing robust internal controls to prevent recurrence.

2. Facility Check List variances

— The Committee recommends that the Hospital Management should engage the County Public Service Board to fast-track the recruitment of the essential staff outlined in the facility's gap analysis report within ninety days after the adoption of this report.

3. Presentation and Disclosure of Financial Statements

— The Committee recommends that all future financial statements must be thoroughly reviewed by the Board of Management before submission to ensure full compliance with the reporting template, including all required signatures, approvals, and the elimination of blank pages.

4. Failure to develop risk management strategy

— The Committee recommends that the Hospital Management should ensure urgent development and approval of a Risk Management Strategy Manual within ninety days after the adoption of this report. The Board must oversee this process and ensure its implementation.

5. Lack of an approved annual budget

— The Committee recommends that the Hospital Management should work with the County Treasury to ensure annual budgets are prepared, approved, and adhered to;
— That no expenditure should be incurred without an approved budget.

REPORT OF THE AUDITOR-GENERAL ON MAKADARA LEVEL 4 HOSPITAL FOR THE YEAR ENDED 30TH JUNE, 2024.

1. Inaccuracies in the Financial Statements

— The Committee recommends that the County Treasury should provide immediate technical support to the Hospital to clean up its accounts. The newly deployed accountant must undergo a skills assessment, and the Board must certify the accuracy of all supporting documents before the next audit.

2. Facility Check List variances

— The Committee recommends that the Hospital Management should leverage the newly deployed staff to finalize the staffing plan and accelerate compliance. A full status report on compliance with the facility checklist is to be submitted to the County Assembly within ninety days after the adoption of this report.

3. Presentation and disclosure of Financial Statements

— The Committee recommends that the newly deployed Accountant and Procurement Officer be given a 3-month probationary period to rectify all presentation and disclosure issues and to establish proper accounting and procurement systems.

4. Lack of approved Procurement Plan

- The Committee recommends that the Hospital Management, under the guidance of the newly deployed Procurement Officer, develop and submit a comprehensive, rolling Annual Procurement Plan for approval by the Board of Management within 60 days;
- That the plan should be aligned with the approved budget, detailing the schedule for all required goods, works, and services, including clear delivery/implementation timelines;
- That no procurement activities should be initiated outside the approved plan unless for duly justified emergencies as provided for in the law.

5. Engagement on Non-registered suppliers

The Committee recommends that the Hospital Management should:-

- Cease all engagements with any supplier not on a duly approved pre-qualified list, except under strictly justified emergency provisions as per the law;
- Develop, vet, and formally approve a comprehensive pre-qualified suppliers list within the next 60 days, a process that must be overseen and certified by the Procurement Officer;

- Ensure that the newly deployed Procurement Officer provides mandatory training to all staff involved in procurement on the legal requirements and the critical importance of using only pre-qualified suppliers.

6. Lack of an Approved Annual Budget

- The Committee recommends that the Hospital Management should work with the County Treasury to ensure annual budgets are prepared, approved, and adhered to;
- That no expenditure should be incurred without an approved budget.

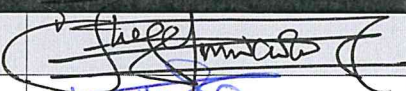


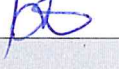



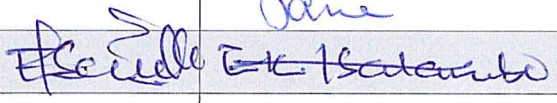
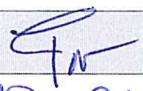
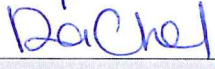





7. Failure to develop risk management strategy

- The Committee recommends that the Hospital Management should ensure urgent development and approval of a Risk Management Strategy Manual within ninety days after the adoption of this report. The Board must oversee this process and ensure its implementation.

7.0 ANNEXURES

Annex	Title
Annex 1	Minutes of the Sittings
Annex 2	Written Responses to all audit queries by the Accounting Officer

We Members of the Public Accounts Committee (PAC) do hereby affix our signatures to this report to affirm the correctness of the contents and support for the report: -

S/N	Honourable Member	Signature
1.	Hon. Chege Mwaura, MCA - Chairperson	
2.	Hon. Abel Osumba Atito, MCA - Vice -Chairperson	
3.	Hon. Benter Juma Obiero, MCA	
4.	Hon. Redson Otieno Onyango, MCA	
5.	Hon. John Rex Omolleh, MCA	
6.	Hon. Stazo Omung'ala Ang'ila, MCA	
7.	Hon. Richardo Nyantika Billy, MCA	
8.	Hon. John Ndile Musila, MCA	
9.	Hon. Cyrus Mugo Mubea, MCA	
10.	Hon. Jane Musangi Muthembwa, MCA	
11.	Hon. Emmy Khatemeshi Isalambo, MCA	
12.	Hon. Fuad Hussein Mohamed, MCA	
13.	Hon. Fatuma Abduwahid Abey, MCA	
14.	Hon. Eutyclus Mukiri Muriuki, MCA	
15.	Hon. Fredrick Njoroge Njogu, MCA	
16.	Hon. Rachel Wanjiru Maina, MCA	
17.	Hon. Aaron Kangara Wangare, MCA	
18.	Hon. Carrington Gichunji Heho, MCA	
19.	Hon. Mark Thiga Ruyi, MCA	
20.	Hon. Simon Maina Mugo, MCA	
21.	Hon. Paul Wachira Kariuki, MCA	
22.	Hon. Martin Mbugua Mwangi, MCA	
23.	Hon. Mary Wanjiru Kariuki, MCA	

MINUTES OF THE 3RD SITTING OF THE NAIROBI CITY COUNTY ASSEMBLY SELECT COMMITTEE ON COUNTY PUBLIC ACCOUNTS HELD ON WEDNESDAY, 11TH FEBRUARY, 2026 AT 10:30 A.M. IN COMMITTEE ROOM 10, CITY HALL BUILDINGS.

MEMBERS PRESENT:

1. Hon. Abel Osumba Atito, MCA – Vice-Chairman
2. Hon. Paul Wachira Kariuki, MCA
3. Hon. Emmy Khatemeshi Isalambo, MCA
4. Hon. Aaron Kangara Wangare, MCA
5. Hon. Redson Otieno Onyango, MCA
6. Hon. Jane Musangi Muthembwa, MCA
7. Hon. Martin Mbugua Mwangi, MCA
8. Hon. Cyrus Mugo Mubea, MCA
9. Hon. Benter Juma Obiero, MCA
10. Hon. Rachel Wanjiru Maina, MCA
11. Hon. John Ndile Musila, MCA
12. Hon. Mark Thiga Ruyi, MCA
13. Hon. Simon Maina Mugo, MCA
14. Hon. Fredrick Njoroge Njogu, MCA

MEMBERS ABSENT:

1. Hon. Chege Mwaura, MCA – Chairman
2. Hon. Hussein Fuad Mohammed, MCA
3. Hon. Billy Ricardo Nyantika, MCA
4. Hon. John Rex Omolleh, MCA
5. Hon. Eutyclus Mukiri Muriuki, MCA
6. Hon. Stazo Elijah Omung'ala Ang'ila, MCA
7. Hon. Carrington Gichunji Heho, MCA
8. Hon. Fatuma Abduwahid Abey, MCA
9. Hon. Mary Wanjiru Kariuki, MCA

SECRETARIAT

1. Mr. Kevin Wasike – Snr. Clerk Assistant
2. Mr. Benedict Ochieng – Clerk Assistant
3. Mr. Anthony Nyandiere – Hansard Officer

MIN.012/NCCA/PAC/FEB/2026 – PRELIMINARIES

The Vice-Chairperson called the meeting to order at ten minutes to Eleven O'clock and said the opening prayers. He then welcomed Members present to the meeting and took them through the agenda which was adopted for consideration with amendment to defer agendas 2 and 3 as proposed by Hon. Benter Obiero, MCA and seconded by Hon. John Ndile, MCA as follows: -

1. Preliminaries (prayers and adoption of the agenda),
2. Confirmation of Minutes – 1st & 2nd Sittings,
3. Matters Arising,
4. Adoption of the Draft Report on the consideration of the Reports of the Auditor-General on Mama Lucy Kibaki Hospital for the years ended 30th June, 2022, 2023 & 2024,

5. Adoption of the Draft Report on the consideration of the Reports of the Auditor-General on Pumwani Maternity Hospital for the years ended 30th June, 2022, 2023 & 2024,
6. Adoption of the Draft Report on the consideration of the Reports of the Auditor-General on Mbagathi Level 5 Hospital for the years ended 30th June, 2022, 2023 & 2024,
7. Adoption of the Draft Report on the consideration of the Reports of the Auditor-General on Mutuini Hospital for the years ended 30th June, 2022, 2023 & 2024,
8. Adoption of the Draft Report on the consideration of the Reports of the Auditor-General on Makadara Hospital for the years ended 30th June, 2022, 2023 & 2024,
9. Adoption of the Draft Report on the consideration of the Reports of the Auditor-General on Kayole II Hospital for the years ended 30th June, 2022, 2023 & 2024,
10. Any Other Business, and
11. Adjournment.

MIN.013/NCCA/PAC/FEB/2026 – ADOPTION OF THE DRAFT REPORT ON THE CONSIDERATION OF THE REPORTS OF THE AUDITOR-GENERAL ON HOSPITALS

The Secretariat tabled and took the Committee through the draft report on the consideration of the Reports of the Auditor-General on Mama Lucy Kibaki Hospital for the years ended 30th June, 2022, 2023 & 2024. The Committee deliberated on the report and adopted the same for tabling in the Assembly as proposed by Hon. Redson Onyango, MCA and seconded by Hon. Emmy Isalambo, MCA.

Subsequently, The Secretariat tabled and took the Committee through the draft report on the consideration of the Reports of the Auditor-General on Pumwani Maternity Hospital for the years ended 30th June, 2022, 2023 & 2024. The Committee deliberated on the report and adopted the same for tabling in the Assembly as proposed by Hon. Aaron Kangara, MCA and seconded by Hon. Cyrus Mugo, MCA.

Further, the Secretariat tabled and took the Committee through the draft report on the consideration of the Reports of the Auditor-General on Mbagathi Level 5 Hospital for the years ended 30th June, 2022, 2023 & 2024. The Committee deliberated on the report and adopted the same for tabling in the Assembly as proposed by Hon. Rachael Wanjiru, MCA and seconded by Hon. Benter Obiero, MCA.

Next, the Secretariat tabled and took the Committee through the draft report on the consideration of the Reports of the Auditor-General on Mutuini Hospital for the years ended 30th June, 2022, 2023 & 2024. The Committee deliberated on the report and adopted the same for tabling in the Assembly as proposed by Hon. Jane Musangi, MCA and seconded by Hon. Paul Wachira, MCA.

The Secretariat further tabled and took the Committee through the draft report on the consideration of the Reports of the Auditor-General on Makadara Hospital for the years ended 30th June, 2022, 2023 & 2024. The Committee deliberated on the report and

adopted the same for tabling in the Assembly as proposed by Hon. Emmy Khatemeshi, MCA and seconded by Hon. Cyrus Mugo, MCA.

Finally, the Secretariat tabled and took the Committee through the draft report on the consideration of the Reports of the Auditor-General on Kayole II Hospital for the years ended 30th June, 2022, 2023 & 2024. The Committee deliberated on the report and adopted the same for tabling in the Assembly as proposed by Hon. John Ndile, MCA and seconded by Hon. Martin Mbugua, MCA.

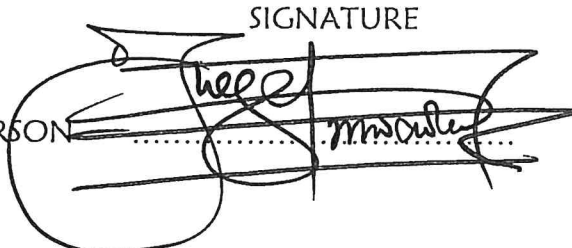
MIN.014/NCCA/PAC/FEB/2026 – A.o.B

Status of pending reports – the Vice-Chairperson informed the Committee that the matter was raised by the relevant Managements on pending reports under the County Assembly and the Liquor Board. However, on the Special Audit Report, the Chairperson was to follow up with the County Executive Committee Member for Finance.

MIN.015/NCCA/PAC/FEB/2026 – ADJOURNMENT

There being no other business, and the time being twenty minutes to Twelve O'clock, the Vice-Chairperson adjourned the meeting. The next meeting would be communicated in due course.

CONFIRMED AS A TRUE RECORD OF THE PROCEEDINGS

SIGNATURE
CHAIRPERSON 

DATE
17/Feb/2026

