

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR–GENERAL

ON

THE FINANCIAL OPERATIONS OF

BOMET COUNTY EXECUTIVE

FOR THE PERIOD

1JULY 2013 TO 30 JUNE 2014

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EXECUTIVE SUMMARY

Introduction

The office of the Auditor General has the mandate to audit and report on the financial transactions of the National and County Governments under Article 229 (5) of the Constitution of Kenya and section 36 of the Public Audit Act 2003.

Audit Objective

The audit objective was to find out how much the County Government spent, whether the expenditure constituted a proper charge to public funds and whether there was general adherence to public controls in the operation of the County Government in delivery of services to the County residents.

Terms of Reference

The audit covered the County Government of Bomet for the period 1 July 2013 to 30 June 2014. The terms of reference set for the audit included verifications and confirmations of transactions in respect but not limited to the following areas:

- Budgetary control and performance
- Recurrent and development expenditure
- Revenue collections
- Cash and bank balances
- Procurement and procurement procedures
- Human resources

KEY AUDIT FINDING

1.0 Budget Control and Performance

1.1 Inadequate Allocation of Development Expenditure

During the year, the County Executive of Bomet spent Kshs.927,215,878 on capital/development expenditure representing 26% of the total expenditure of Kshs.3,552,909,533 which, however, fall short of the 30% recommended threshold. Failure to allocate adequate funds for development will negatively affect the County's development.

2.0 REVENUE

2.1 Unreconciled Revenue Collections

The County Executive collected revenue totaling Kshs.221,374,679.65 but only Kshs.194,065,176.80 was banked. The difference of Kshs.27,309,502.85 has not

been reconciled or accounted for. There is a likelihood of loss of revenue due to failure to bank intact all revenue collected.

2.2 Revenue Collection Accounts

The County Executive operated two revenue collection bank accounts at Kenya Commercial Bank and Co-operative bank until 4 March 2014 when the Co-operative Bank account was closed. However, no reconciliation was done on that day to confirm the actual balance in the Co-operative Bank at the time of closure.

2.3 Un-surrendered Revenue Collection Books

Revenue collection books with receipts of undetermined nominal value issued to revenue collection officers had not been returned and accounted for by 30 June 2014. The Counterfoil Receipt Book Register was not properly maintained. Revenue collectors were issued with new books before the ones issued earlier had been surrendered and revenue collections accounted. There is a likelihood of loss of revenue arising from weak revenue control system and lack of accountability.

2.4 Embomos Tea Farm Revenue

Revenue accruing from Embomos Tea Farm, which is owned by the County Government, in respect of monthly gross green leaf delivered to the factory was not received on a monthly basis as per the management agreement. The company contracted to manage the farm did not provide audited financial statements to confirm the accuracy of Kshs.11,944,584 net revenue of the farm paid to the County Government.

3.0 CASH AND BANK BALANCES

3.1 Receipts in bank not recorded in the cash books

Revenue totaling Kshs.30, 414,779 collected during the period under review and banked directly to County bank accounts was not recorded in the cash book or captured in ledger records. There is possibility of loss and embezzlement of unrecorded revenue collections.

3.2 Failure to Prepare Bank Reconciliation Statements

Bank reconciliation statements for various bank accounts for the period March 2013 to June 30 June 2014 were not prepared on time. There is a likelihood of loss of cash without knowledge of County Executive.

3.3 Inward Cheques Register

The County Executive did not maintain an inward cheques register for the period July 2013 to February 2014 thereby making it difficult to track inward cheque transactions which could lead to misappropriation and manipulation of funds through loss of cheques.

3.4 Outstanding Imprests

Temporary imprests totaling Kshs.899,488 which ought to have been surrendered or otherwise accounted for on or before 30 June 2014 were still outstanding as at that date. In addition, some officers were issued with more than one imprest contrary to the regulations governing issuance of imprest. Failure to surrender imprests when they fall due is a pointer to weak financial control which may lead to unauthorized loans and loss of public funds.

4.0 EXPENDITURE

4.1 Processing of Transactions in IFMIS and G-Pay

Not all payments were processed through IFMIS System. Some transactions were processed and paid manually posing the risk of unauthorized payments. Consequently, the accuracy and completeness of financial data relating to expenditure could not be confirmed.

4.2 Salary Advances

The County granted salary advances totaling to Kshs.3,991,350 to several officers for various non-emergency reasons such as; offsetting individual bank loans, constructing rental houses, purchase of plots among others. In some cases, officers were issued with more than one salary advance.

4.3 Repairs of GK Vehicles

Kshs.9,429,743 was spent in respect of repair and maintenance of County motor vehicles but there were no notification of defects from respective drivers and pre and post repair inspection certificates from the mechanical department . The repairs carried out on the motor vehicles were not entered in the respective motor vehicles log books.

4.4 Unaccounted for Fuel

Expenditure of Kshs.18,842,364 in respect of purchase of bulk fuel purchased from three fuel stations in Bomet between 27 August 2013 and 28 April 2014 was not properly accounted for. The fuel was usually drawn in small quantities on diverse dates without orders in respect of fuel requisitioned. Further, the fuel registers were poorly maintained and in some cases did not indicate the amount of fuel drawn or the balances after each fuelling. In the absence of detail orders and properly maintained fuel registers, it was not possible to trace the fuel drawn and entered in the work tickets and therefore the propriety of the fuel expense of Kshs.18,842,364 could not be confirmed. This poor record keeping could lead to misappropriation of funds.

4.5 Unsupported expenditure

Kshs.6,066,240 paid to National Hospital Insurance Fund in respect of support of the aged people in Bomet was not properly accounted for. No records were availed to confirm how the specific beneficiaries were identified and the payments thereof. Consequently, the propriety of the expenditure could not be confirmed.

5.0 HUMAN RESOURCE

5.1 Lack of Personnel Establishment Structure

The County Executive did not have an approved personnel establishment structure to indicate the number and qualification of the employees required in each category and at each docket. Further, no evidence was availed to indicate that the County had carried out job evaluation to determine the staff requirements, structure and salaries payable per job. This could lead to over employment and result in a high wage bill.

5.2 Staff Salaries and Allowances

A comparative analysis of the monthly payrolls for the period 1 July 2013 to 30 June 2014 revealed that there was unproportional increase in monthly salaries and personal emoluments from Kshs.23.2 Million in July 2013 to Kshs.118.0 Million in June 2014. The increase was not explained.

5.3 Expenditure on Casual Wages

The County Executive incurred expenditure totaling Kshs.5,716,950 on casual wages but no records were availed to show how the casuals were hired, the work for which they were hired or their terms of engagement. No returns including signed master rolls were provided for audit verification to confirm the existence of the casual workers. The propriety of the expenditure of Kshs.5,716,950 could not be established.

6.0 PROCUREMENT

6.1 Purchase of Water Meters

The County Executive spent Kshs.11,984,080 on purchase of 2,300 water meters. However, the purchase had not been budgeted for and neither was it in the annual work plan for 2013/2014. Further, as at 30 June 2014, 1,010 units of water meters were still lying in the stores unutilized. In addition, there was no counter receipt vouchers (S13) to confirm the receipts of the goods in the stores and issue to the sub counties.

6.2 Procurements of Miscellaneous Receipts Books

The County Executive spent Kshs.6,008,341 on procurement of printing and supply of various miscellaneous receipt books from two companies. However, the quotations forms used were not availed for audit verifications and there was no

report from the Inspection and Acceptance Committee to confirm that the goods delivered complied with the specifications. In addition, the stores records were poorly kept.

6.3 Supply and Rehabilitation of Cooling System at Longisa Hospital

On 14 October 2014, the County Tender Committee awarded a contract for the rehabilitation and supply of a cooling system at Longisa Hospital to an Engineering Company at a contract sum of Kshs.3,194,640. However, the quotations sent and the tender evaluation report were not availed for audit. Further, there was no evidence that issues raised by the Biomedical Engineering Department of the Hospital regarding the malfunctioning of the cooling system had been addressed by the contractor.



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AUDITOR-GENERAL

Nairobi

20 August 2015

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF BOMET COUNTY EXECUTIVE FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

DETAILED AUDIT FINDINGS

1.0 Budget Control and Performance

1.1 Inadequate Allocation of Development Expenditure

Section 107(2) (b) of the Public Finance Management Act, 2012, requires County Governments to allocate at least 30% of their budget to development expenditure. However, during the period under review, the County Executive spent Kshs.927,215,878 on capital/development expenditure representing 26% of the total expenditure of Kshs.3,552,909,533. Failure to allocate adequate funds for development will negatively affect the County's development.

Recommendation

The County Government should increase the budgetary provisions for development expenditure in order to adhere to provisions of Section 107(2) (b) of the Public Finance Management Act, 2012 and enhance development in the County.

2.0 REVENUE

2.1 Unreconciled Revenue Collections

Section 109 (2) of the Public Finance Management Act requires that all revenue raised is banked in the County Revenue Fund. In addition, Chapter 6.8.3 of the Government Financial Regulations and Procedures requires collectors of revenue to remit, record and bank all monies received intact and prompt latest by the end of the following business day. However, during the period under review, the County Executive collected revenue totaling kshs.221,374,679.65 but only Kshs.194,065,176.80 was banked. The difference of Kshs.27,309,502.85 has not been reconciled, explained or accounted for as detailed in **Appendix 7**.

2.2 Revenue Collection Accounts

The County Executive maintained two revenue collection accounts; Kenya Commercial Bank account No.1143078756 and Cooperative Bank account No. 01141356751900. The account at Cooperative Bank was closed on 4 March 2014 and the balance in the account of Kshs.37,989.85 transferred to the Central Bank of Kenya Account No. 1000171545. However, no reconciliation was prepared as at day the account was closed to confirm the balance at Cooperative Bank before the transfer of funds.

Recommendations

- Proper systems should be put in place to ensure that revenue collected is promptly receipted, recorded and banked intact.
- Revenue collection in the County should be computerized and integrated automated receipting system is used.
- The County Executive should put in place strong internal control system to ensure proper accountability at every stage in the revenue collection cycle.

2.3 Un-surrendered Revenue Collection Books

Examination of the Counterfoil Receipt Book Register (CRBR) revealed that miscellaneous revenue collection books issued for revenue collection had not been returned or and accounted for promptly. Sixty books with receipts of undetermined value issued to revenue collection officers had not been returned or accounted for after use by 30 June 2014 as detailed in **Appendices 5A and 5B**. Further, it was not possible to confirm to whom some books were issued as the issue register was not properly maintained. The column indicating the person issued and the date books were issued was not completed. In addition, revenue collectors were issued with new books before the ones issued earlier had been surrendered.

Recommendations

The management, custody and control of revenue collection books should be strengthened. The County Executive should have all the books returned and revenue accounted for. The Counterfoil Receipt Book Register should be properly maintained in order to enhance accountability.

2.4 Embomos Tea Farm Revenue

The County Government of Bomet took over Embomos Tea Farm previously owned by the defunct County Councils of Bomet and Bureti. The farm measures 343 acres (130.3 Ha) with a tea farm covering 57 acres (27.9ha). On 29 November 2011, the two councils entered into an agreement with Kapset Tea Factory Company Ltd to manage the Tea Farm for three years with effect from 1 July 2011. According to the agreement, the company was to charge a management fee of 7.5% of the gross green leaf value delivered to the factory. The company was to make prompt payment of the dues to the councils for the monthly green leaf delivered and for second annual payment over and above the monthly payment of the green leaf delivered. However, there was no evidence that the company made monthly payments for the monthly green leaf delivered as per the agreement.

Documents available indicate that the company paid Bomet County Government Kshs.11,944,584 being net revenue of the farm for 2012/2013 financial year. However, there were no audited financial statements to confirm the accuracy of the amount paid.

Recommendations

The County Government should ensure that the agent complies with the terms of the Agreement.

3.0 CASH AND BANK BALANCES

3.1 Receipts in bank not recorded in the cash books

A review of the cash books maintained at the County Treasury and bank statements revealed that by the time of the audit, daily revenue receipts totaling Kshs.30,414,779 collected during the year under review were banked directly to County bank accounts but were not recorded in the cash books or captured in the revenue records. No explanation has been provided for failure to record the receipts in the cash book.

Recommendations

The County Executive should ensure that all revenue collected and banked is recorded in the cash book and reflected in the revenue statements in order to improve accountability and control of revenue collection.

3.2 Failure to prepare Bank Reconciliation Statements

A review of cash control and cashbook maintenance revealed that, the County Executive had not prepared bank reconciliation statements for various bank accounts for the period March 2013 to June 30 June 2014. Consequently and in the absence of the reconciliation statements, it was not possible to ascertain the accuracy of the bank and cash balances as at 30 June 2014. No reason was given for failure to prepare the bank reconciliation statements. There is a possibility of cash pilferage without the knowledge of management.

Recommendations

The County Executive should ensure that bank reconciliation statements are prepared monthly.

3.3 Inward Cheques Register

Chapter 6.10 of the Government Financial Regulations and Procedures require that details of all remittances received must be entered in the inward cheques register. However, the County Executive did not maintain an inward cheques register for the period July 2013 to February 2014. It was, therefore, not possible to track inward cheque details including dates the cheques were received, nature of remittance, amount of remittance and date the cheques where banked. Failure to maintain an inward cheque register could lead to misappropriation of funds or loss of cheques.

Recommendations

The County Executive should ensure that an inwards cheques register is put in place, properly maintained and monitored.

3.4 Outstanding Imprest

Examination of imprest records maintained by the Bomet County Treasury revealed that temporary imprest totaling Kshs.899,488 issued to officers in various departments of the County Government which ought to have been surrendered or otherwise accounted for on or before 30 June 2014 were still outstanding.

Further, some officers were issued with more than one imprest contrary to the regulations governing issuance of imprest.

Failure to surrender imprests when they fall due is a pointer to weak financial control which may lead to unauthorized loans and loss of public funds.

Recommendation

The County Executive should follow the law as per the Public Finance Management Act, 2012. The imprests should be surrendered or recoveries made from the salaries of the officers concerned.

4.0 EXPENDITURE

4.1 Processing of Transactions in IFMIS and G-Pay

The County Executive did not process all financial transactions through IFMIS as required. Although the IFMIS System had been installed in the County Treasury, it was not adequately utilized to process all financial transactions during the financial year 2013/2014 and some transactions were processed manually. Consequently, the accuracy and completeness of financial data relating to expenditure could not be confirmed.

Recommendation

The County Executive should ensure that all transactions are processed through IFMIS.

4.2 Salary Advances

Section H.10 (1) of the Government Code of Regulations states that an advance of not more than one month's salary may be granted by an Accounting Officer to an officer on permanent establishment when the officer, owing to circumstances beyond his control, is placed in a difficult financial position requiring assistance from the Government. In applying for the advance, the officer should explain in detail the circumstances leading to the situation which he could not have foreseen and therefore planned. However, the County Executive granted salary advances totaling to Kshs.3,991,350 to several officers for various non-emergency reasons such as; offsetting individual bank loans, constructing rental houses, purchase of plots among others. In some cases, officers were issued with more than one salary advance.

Recommendations

Salary advance should only be granted on exceptional cases.

4.3 Repairs of GK Vehicles

The Bomet County Executive paid a total of Kshs.9,429,743 in respect of repair and maintenance of County motor vehicles to various companies as detailed in **Appendix 6**. However, notification of motor vehicles defects from respective drivers and inspection certificates for the repairs from the mechanical department were not availed for audit verification. Further, the services and repairs carried out on the motor vehicles were not entered in the respective motor vehicles log books thus making it difficult to confirm whether the work was done.

Recommendations

The County Government should ensure that motor vehicles undergo mechanical inspections before any major repairs are carried out. Further, all repairs should be entered into the vehicle log book as an indicator of work done.

4.4 Unaccounted for Fuel

The County Executive paid Kshs.18,842,364 to three fuel service stations in Bomet County in respect of the supply of 147,977 litres of diesel and 7,527.57 litres of petrol as indicated in **Appendix 3**. The fuel was supplied between 27 August 2013 and 28 April 2014 to the Executive. According to Local Service Orders raised in favor of the fuel service stations, the fuel was usually drawn in small quantities on diverse days. However, no detail orders in respect of fuel requisitioned in small quantities from the fuel stations were availed for audit purposes. Further, the fuel registers availed for audit were poorly maintained and in some cases did not indicate the amount of fuel drawn or the balances after each fuelling. In the absence of detailed fuel orders and properly maintained fuel registers, it was not possible to trace the fuel drawn and entered in the work tickets. This poor record keeping could lead to misappropriation of funds.

Recommendations

- The County Executive should use detailed orders when requisitioning for fuel and the orders should be signed by a senior officer to enhance accountability.
- Fuel registers should be properly maintained and all fuel drawn should be entered in the specific motor vehicle work ticket.

4.5 Unsupported expenditure

The County Executive paid Kshs.6,066,240 to National Hospital Insurance Fund in respect of support of the aged in Bomet through payment voucher no. 10816 dated 30 June 2014. However, no records were availed to confirm the specific beneficiaries of the payment. Consequently, the propriety of the expenditure could not be confirmed.

Recommendations

All public funds should be accounted for. The County Executive should follow up to confirm that the funds were received and used for the intended purpose.

5.0 HUMAN RESOURCE

5.1 Lack of Personnel Establishment

The County Executive did not have an approved personnel establishment to indicate the number of the employees required in each category. Further, no evidence was availed to indicate that the County had carried out job evaluation to determine the staff requirements, structure and salaries payable per job. It was therefore not possible to ascertain the optimum number of employees required. This could lead to over employment and result in a high wage bill.

5.2 Staff Salaries and Allowances

A comparative analysis of the monthly payrolls for the period 1 July 2013 to 30 June 2014 revealed that there was an unproportional increase in monthly salaries and personal emoluments. The increase has not been explained.

Month	Total salary and allowances payment as per the payroll.	Total amount increased from the previous month
July 2013	23,224,875.00	-
August 2013	27,510,345.00	4,285,470.00
September 2013	30,817,070.00	3,306,725.00
October 2013	33,033,467.00	2,216,397.00
November 2013	37,789,151.00	4,755,684.00
December 2013	40,471,172.00	2,682,021.00
January 2014	66,703,140.00	26,231,968.00
February 2014	91,606,380.00	24,903,240.00
March 2014	105,140,936.00	13,534,556.00
April 2014	111,399,240.00	6,258,304.00
May 2014	113,208,762.00	1,809,522.00
June 2014	117,950,973.00	4,742,211.00
Total		94,726,098.00

Recommendation

The County Executive should account for the increase in staff salaries.

5.3 Expenditure on Casual Wages

Examination of expenditure records disclosed that the Director of Roads and the Town Administrator incurred expenditure totaling Kshs.5,716,950 on casual wages during the period under review (**Appendix 1**). However, there were no records to show how the casuals were hired, the work for which they were hired or their terms of engagement. Further, no returns including signed master rolls were provided for

audit verification to confirm the existence of the casual workers. In the absence of the above records, the propriety of money spent on casual wages could not be confirmed.

Recommendation

In order to enhance accountability, the County Executive should maintain records of all casuals at the sub county level and returns be submitted to the County Executive Headquarters.

6.0 PROCUREMENT

6.1 Purchase of Water Meters

In February 2014, the County Executive spent Kshs.11,984,080 to purchase 2,300 water meters from a Nairobi based Ironmonger Company. However, it was noted that the purchase had not been budgeted for and the procurement was not in the County Ministry of Water annual work plan for 2013/2014. Further, there was no counter receipt vouchers (S13) to confirm the receipts of the goods in the stores and issue to the sub counties. An audit verification exercise carried in July 2014 at the store of the Ministry of Water disclosed that 1,010 units of waters meters were still lying in the stores.

Recommendations

The County Executive should procure goods as per the annual procurement plan and avoid procuring items which may not be used immediately as this ties funds. All items purchased should be taken on charge.

6.2 Procurements of Miscellaneous Receipts Books

The County Executive spent Kshs.6,008,341 on procurement of printing and supply of various miscellaneous receipt books from two companies. The following unsatisfactory matters were, however, noted.

- i) No annual procurement plan and works plan were obtained for audit review;
- ii) The original quotations used were not availed for audit verifications;
- iii) There was no report from the Inspection and Acceptance Committee to confirm that the goods delivered were in conformity with the tender specifications as required by the Public Procurement and Disposal Act, 2005.
- iv) The store records were poorly kept. No specific entries for each delivery of the miscellaneous receipt books indicating a chronological order of serial numbers of each receipt books were entered in the store records making it difficult to confirm delivery of the books.

Recommendations

The County Executive should comply with the provisions of the Public Procurement and Disposal Act, 2005. The County Executive should improve the stores management and record keeping to improve accountability. Methodical care should be taken when procuring, recording, storing and issuing accountable documents.

6.3 Supply and Rehabilitation of Cooling System at Longisa Hospital

On 14 October 2014, the County Tender Committee awarded a contract for the rehabilitation and supply of a cooling system at Longisa Hospital Mortuary to a Nairobi based Engineering Company at a contract sum of Kshs.3,194,640. The tender award minutes indicated that three quotations had been issued. However, the original quotations used and the tender evaluation report was not availed for audit.

Local Purchase Orders no.1973399 and 1973400, dated 28 October 2013 raised in favor of the company reflected that the contract reference date and quotation/tender date was 05 September 2013.

On 12 March 2014, the Biomedical Engineering Department of the Hospital raised several issues regarding malfunctioning of the cooling system after installation. However, no documentary evidence was provided to confirm that the contractor rectified the defects identified by the Biomedical Engineering Department. It was, therefore, not possible to confirm that the Hospital received value for money from this purchase.

Recommendations

The County Executive should not make payment for goods and services until the inspection and acceptance committee has issued a report confirming that the goods supplied are in conformity with the tender requirements and that the supplied equipment is in functional state.

7.0 CONCLUSION

The Bomet County Executive should address the anomalies noted in order to ensure effective delivery of services to the people of Bomet. Laid down government procedures and processes should be adhered to ensure public resources are only used for purposes for which they were intended.



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20 August 2015