

Kitui County Assembly

THE HANSARD

First County Assembly - Second Session

Tuesday 7th July, 2015

The County Assembly met at 2.58 PM

(The Speaker {Hon. George Ndotto} entered the Chamber at two minutes to three O'clock accompanied by the Mace)

PRAYERS

(The Deputy Speaker recited the prayer and proceeded to the Chair)

(The Mace was placed on the Table)

The Speaker (Hon. George M. Ndotto): Next Order.

The County Assembly Clerk (Mr. Mutambuki): Order No. 1, Administration of Oath.

The Speaker: Next Order

The County Assembly Clerk: Order No. 2, Communication from the Chair.

The Speaker: Next Order

The County Assembly Clerk: Order No. 3, Messages.

The Speaker: Next order.

The County Assembly Clerk: Order No. 4, Petitions.

The Speaker: Next Order

The County Assembly Clerk: Order No. 5, papers-Report on study visit to mining industries in Kenya; Devki steel company, Athi river mining company, Taita-Taveta County- Kishushe mining area, base titanium company- chairperson committee on Trade, Industry, ICT and Cooperatives

The Speaker: Hon. Ngoima

Hon. Daniel Ngoima (Member for township Ward): Mr Speaker Sir, I wish to lay the following paper; that pursuant to the provisions of standing order No. 191 (5) I beg to lay the following paper on the table of the county assembly today Tuesday 7th July 2015. The committee on trade, industry, ICT and cooperatives report on the study visit to mining industries in Kenya Devki steel company, Athi river mining company, Taita-Taveta County- Kishushe mining area, and base titanium company in Kwale County. I wish to lay.

The Speaker: Very well, next order.

The County Assembly Clerk: Order No.6, Notices of Motions- committee on trade, industry, ICT and cooperatives

The Speaker: Hon. Ngoima

Hon. Daniel Ngoima (Member for township Ward): Mr Speaker Sir, I wish to give notice of the following motion on approval of the committee report on trade, industry, ICT and cooperatives on the study visit to mining industries in Kenya Devki steel company, Athi river mining company, Taita-Taveta County- Kishushe mining area, and base titanium company in Kwale County. That pursuant to the provisions of standing order No. 195 (5)...

The Speaker: 191

Hon. Daniel Ngoima (Member for township Ward): I beg your apology Mr Speaker, that pursuant to the provisions of standing order No. 191 (5), this assembly hereby adopts the committee report on the study visit to mining industries in Kenya Devki steel company, Athi river mining company, Taita-Taveta County- Kishushe mining area, and base titanium company in Kwale County. Thank you Mr Speaker

The Speaker: Very well, next order.

The County Assembly Clerk: Order No.7, Statements

The Speaker: Next Order

The County Assembly Clerk: Order No.8, Motion on adoption of the report of the committee on Public Investments and Accounts on consideration of the audited accounts of the defunct councils of Kitui for the financial year 2011/2012 and the financial operations of the County Government of Kitui for the period of January 1st to June 30th 2013. Continuation of motion interrupted in the afternoon sitting of 2nd July 2015. We start with fixed assets last paragraph page 103 of the report.

The Speaker: Hon. Chairman of PAC

Hon. Robison Mativo (Chair PIC/PAC committee): Thank you Mr Speaker Sir. Members we are at page 103 last paragraph which is on fixed assets, continuation of the report of the auditor general for the defunct councils of Kitui for the financial year 2011/2012 and the financial operations of the County Government of Kitui for the period of January 1st to June 30th 2013.

Mr Speaker Sir, on fixed assets the former County Council of Kitui did not maintain a comprehensive Fixed Assets Register to record Council assets and there was no inventory record indicating location of movable assets for ease of identification and confirmation. No valuation of assets was done. Included in the list of items to be handed over were four (4) motor vehicles and a grader whose values were reading nil, while details of furniture, equipment and computers amounting to Kshs. 468, 507 were not recorded in the Assets Register. Some computers, equipment's and furniture's were not recorded in the assets register, while a listing of assets inventory did not show serial numbers or special identification of the equipment, furniture and computers.

A physical verification of Council assets revealed that the following officers were issued with the listed assets but did not return them upon ceasing to be employees of the Council:

Mr Speaker Sir on;

Date Issued	To whom Issued	Asset Particulars
22/2/2012	Clerk's office -Mr. Kimwele.	Laptop and IPAD
22/2/2012	Treasurer's office - Mr. Alfred Kitoo.	Laptop and IPAD
30/5/2012	Chairman's office -John Manguye.	Laptop and IPAD

Further, it was noted that a Laptop issued to a Council official got lost but the Council had no policy on assets lost by its staff, resulting to no recovery. In addition, Laptops and IPADS purchased on 25/02/2013 at a cost of Kshs.392, 900 were not recorded in the Council's records and neither was the payment voucher made available for audit review. In the circumstances, accuracy of the balances and security of the assets that were handed over to the County Government could not be established.

Mr Speaker Sir the Committee noted the following;

1. That the Accounting Officers omissions/ irregularities which might have led to the loss of public funds.
2. That this was either due to incompetence, share neglecy or deliberate failure on the part of the accounting officers to achieve ulterior motives
3. That the accounting officers were liable for negligence of duty for failing to do the following;
 - To maintain a comprehensive fixed assets register to record council assets.
 - To maintain an inventory record indicating location of movable assets for ease of identification and confirmation.
 - Carry out valuation of the council's assets.
 - To ensure that council assets allocated to individual were returned or surrendered after upon ceasing to be employees of the council.

The Committee Mr Speaker recommends that the County Government should do the following;

- i. Put in place systems that will facilitate accurate recording of all assets of the former County Council and also ensure their security.
- ii. Use the means at its disposal to ensure that all the council assets which were acquired illegally are recovered with immediate effect. This should include the 3 laptops and 3 IPADS issued to messers Michael Kimwele (Clerk's office), Alfred Kitoo (Treasurer's office) and John Mang'uye (Chairman's office) respectively.
- iii. That the Ethics and Anti-Corruption Commission (EACC) should carry out further investigation into this matter with a view to holding suspects accountable should misappropriation of public assets be confirmed and to have the lost amounts recovered

Under Revenue Collection Mr Speaker

The Council continued collecting revenue and banking the proceeds in Salaries account at Equity Bank and General Rate Fund account after 28 February 2013. The revenue collected and banked as from 1 March to 30 April 2013 amounted to Kshs.22, 150,498. Further, there were no cut off procedures to show the revenue receipt books handed over to Transition Authority and the cut-off point where the County

Government started collecting revenue. This rendered proper accountability of these accountable documents doubtful and may lead to loss of revenue.

Mr Speaker the Committee noted the following;

- i. That there was no compliance with the directive by the then ministry of local government which required accounting officers to ensure that collected revenue was banked at the county revenue collection accounts only.

(C) Mr Speaker procurement made on cash basis, cheques for procuring the Governor's and Deputy Governor's furniture ...

The Speaker (Hon Stephen Kithuka): Are you reading the different Script?

Hon. Robinson Mativo (Chair PIC/PAC): We are in page 108 c,

The Speaker (Hon Stephen Kithuka): We are in page 106.

Hon. Robinson Mativo (Chair PIC/PAC): Sorry, mine is saying 108

The Speaker (Hon Stephen Kithuka): or maybe you are reading a different document.

Hon. Robinson Mativo (Chair PIC/PAC): I go ahead?

The Speaker (Hon Stephen Kithuka): Order! Who is that directing the Chair in the house? I want to confirm that we are in the right track and we are all reading from the same script. You are in page 106?

Hon. Robinson Mativo (Chair PIC/PAC): We are on bullet 2 revenue collection, now we have gone to (c) which is procurement made on cash basis.

The Speaker (Hon Stephen Kithuka): No check your records

Hon. Robinson Mativo (Chair PIC/PAC): Sorry members we are in bullet 2 now.

The Speaker (Hon Stephen Kithuka): Good, carry on.

Hon. Robinson Mativo (Chair PIC/PAC): bullet 2;

- ii. That failure to perform cut-off procedures on the revenue receipt books handed over to the transitional authority left the accountable documents open to misuse by corrupt public officers.
- iii. That in the course of interviewing the witness the committee discovered that there existed fictitious or unauthorized bank account for LATF No. 01003051896000 held at the national bank - Mutomo branch - where proceeds from revenue collection continue to be banked up to the tune of Ksh 5, 787,320.00 out of which the former cashier of the council Ms. Anne Mwikali Charles admitted to withdrawing Ks. 5, 060, 000.00 following instructions by the Clerk and the Treasurer.

Mr Speaker the Committee recommends that;

- i. That the Ethics and Anti-Corruption Commission (EACC) should step in and carry out further investigation into this matter with a view to holding suspects accountable should misappropriation of public funds be affirmed and to have the lost amounts recovered

- ii. The officers concerned namely Mr Samuel Otieno Owande-the Clerk and Ms. Anne Mwikali Charles-the Revenue Collector both of whom are still in public service as well as Mr Daniel Mutuku Twala (retired) are unfit to hold public office for abetting corruption.

Mr Speaker Sir ON Personnel Costs

The Council implemented the new Collective Bargaining Agreement (CBA) on February 2013 and paid salary arrears of Kshs. 7, 961,225. The salary increment occasioned by the new CBA was not originally budgeted for and there was no approved supplementary budget authorizing the expenditure. The Council irregularly offered double relief to its employees which in effect reduced PAYE payable by Kshs. 534, 520.

Mr Speaker the Committee;

Faulted the Accounting Officers for implementing the new Collective Bargaining Agreement (CBA) against unapproved budget contrary to the law/financial regulations.

The Committee Mr Speaker recommends that;

- i. Laws governing statutory deductions should be complied with by deducting all taxes on incomes and remitting the same to Commissioner of Domestic Taxes.
- ii. Further, funds appropriated should be spent by the County in accordance with the budget.

Other Findings

(a) LATF Account Payments-Unaccounted for Funds

The Council did not make available for audit confirmation payment vouchers with expenditure totaling to Kshs.7,307,812.Further, scrutiny of bank statements revealed that the Council/County made various payments through electronic funds transfer as indicated below Mr Speaker Sir:-

Date	Amount (Ksh.)
27/02/2013	-2,797,000
2/1/2013	-2,134,000
7/3/2013	-2,000,000
8/3/2013	-4,008,940
Total	<u>-10,939,940</u>

However, payment vouchers, details or purpose of the payments were not made available for audit.

(b) Unsupported Expenditure - GRF Account

An audit of GRF Account revealed that payments vouchers amounting to Kshs.3, 429,014 were not made available for audit while transfers listed below amounting to Kshs.6, 100,000 were not supported by payment vouchers:

Date	Amount (Ksh.)
26/3/2013	4,000,000
2/5/2013	<u>2,100,000</u>
Total	<u>6,100,000</u>

(c) Procurements made on cash basis

Cheques for procuring the Governor's and Deputy Governors' furniture and stationary all totalling to Kshs.1,186,700 were written in the name of the payment cashier indicating that the purchase was done on cash basis. Details of the payment vouchers are shown below:

Cheque No.	Date	Amount (Ksh.)
10276	05/04/2013	129,700
10277	05/04/2013	502,000
10278	05/04/2013	<u>555,000</u>
Total		<u>1,186,700</u>

Irregular Payment of Legal Fees

The Council paid a firm of Advocates Kshs.10, 915,618 vide bank transfer on 26/02/2013. Included in the amount is Kshs.10,786,301 which did not have fee notes and was supported by a letter dated 31 July 2012 by a former clerk vide letter Ref: CC/17/18/XVII/212 as evidence of outstanding debt due from the Council. In the circumstances, it was not possible to establish propriety of expenditure incurred on legal fees.

(e) Payments made by Council/County against no Approved Budget

The Council made payments totalling to Kshs.50, 818,081 from its various accounts after 28 February 2013 as analysed below:

Account Number	Amounts (Ksh.)
GRF Account	Kshs.20, 010,090
LATF Account	Kshs.17, 990,865
Salaries Account	<u>Kshs.12, 817,126</u>
Total	<u>Kshs.50, 818,081</u>

However, we were not able to establish whether the expenditure was made in accordance with budget approved by Parliament and County Assembly as required by County Governments Public Finance Management Transition Act, 2013 section 8(2) (c) since the budget was not made available for audit confirmation.

The Council also made payments amounting to Kshs.12, 248,287 from the GRF account. However, the payments were not recorded in the LAIFOM system and payment vouchers were not made available for audit to indicate what was being paid for.

The Committee observed the following;

- i. That the legitimacy of expenditures totaling to Ksh. 63,066,368 or even more could not be ascertained owing to the failure by the Accounting Officers to avail supporting documents for audit verification.
- ii. That the unavailability of the supporting documents could have been masterminded to cover-up for fraud.
- iii. That the Accounting Officers violated procurement regulations by;
 - Opting to purchase the furniture on cash basis instead of relying on prequalified contractors
 - Incurring expenditure beyond the set limit of Ksh 500,000.00 for cash purchases.

Mr Speaker the Committee recommends that;

- i. That the Ethics and Anti- Corruption Commission (EACC) should carry out further investigation into this matter with a view to having appropriate legal action taken against the culpable should misappropriated funds be confirmed and to have the lost amounts recovered.
- ii. The County Treasury should ensure that all expenditures are accounted for and are incurred as per the approved estimates, and in accordance with the procurement law.
- iii. The County Government should not spent public funds without appropriation and approval by the County Assembly as required by law.
- iv. The Accounting Officers concerned are unfit to hold public office for the blatant violation of procurement and financial regulations.

**Now Mr Speaker we are in Defunct County Council of Mwingi
Improper Handing-Over to the County Government**

There was no proper handing-over of the former County Council of Mwingi assets and liabilities to the Transition Authority as required by the Ministry of Local Government circular of 18th February, 2013. Although the former Clerk to the Council prepared a statement of assets and liabilities as at 28 February 2013, the handing over letter dated 28 March 2013 was only signed by the former Clerk to the Council.

The Interim County Secretary taking over did not sign the letter. Further, the statement did not set out a debt management strategy and also assumptions underlying the debt management strategy as well as an analysis of the sustainability of the actual amount of debt and potential liabilities required by the above circular. In the absence of confirmed closing balances of assets and liabilities from the former Councils, the County Government will have no proper basis for opening balances in its books of accounts.

Mr Speaker the Committee noted the following;

- i. That by failure by the then Interim County Secretary Mr Fredrick Martin Muli to sign or acknowledge handing over documents had the following implication;
 - That he absconded his duty of ensuring the handing over/taking over process between the defunct council and County Government was efficient and the transparent for accountability purpose and has it is required by the guidelines issued by the then ministry of local government.
 - That the transfer of the council's assets and liabilities to the county government was not official and that the county government had not officially taken over from the defunct council.
 - That failure by the ICS (Interim County Secretary) to endorse the handing over documents might have been motivated by a sinister motive.

The Committee recommends that;

- i. The Transition Authority should facilitate recall of Chief Officers of the defunct Local Authorities and ensure that proper handing over of assets and liabilities of the Councils, including personnel is done.
- ii. The Ethics and Anti-Corruption Commission (EACC) should investigate this matter with a view to holding suspects accountable should corrupt dealings with regard to the handing over of public assets be affirmed and to enforce recovery of any property which might have been acquired illegally.

Current Assets and Liabilities

(i) Cash and Bank Balances

(a) Failure to Prepare Monthly Bank Reconciliation Statements

The Council did not prepare monthly bank reconciliation statements for the period January to 30 June 2013, for the following three bank accounts:

Account Name	Bank
LATF	-Equity
Kenya Roads Board	-KCB
Renewal	-KCB

(b) Accuracy of Monthly Bank Reconciliations

Although the Council prepared bank reconciliations statements for Salaries Account and GRF Account held at Equity Bank Mwingi Branch, the monthly bank reconciliations were inaccurate as detailed below: Salaries bank account (Equity) reconciliations contained two stale Cheques totalling to Kshs.1, 925,645 and dated July 2012 but which had not been written back into the cashbook as at 30 June, 2013 as shown below:

Date	Cheque No.	Amount (Ksh.)
9/7/2012	000608	44,000
31/07/2012	000611	<u>1,881,645</u>
	Total	<u>1,925,645</u>

GRF Account reconciliations contain stale Cheques totalling to Kshs.82, 400 which had not been written back into the cashbook as listed below:

January

Date	Cheque No.	Amount (Ksh)
09/7/2012	001599	5,000
17/7/2012	001605	5,500
19/7/2012	001610	4,000
06/6/2012	001550	11,700
19/6/2012	001568	<u>3,900</u>
Total		<u>30,900</u>

February

8/8/2012	001632	<u>32,000</u>
		<u>32,000</u>

March

05/9/2012	001699	12,500
10/9/2012	001706	<u>7,000</u>
Total		<u>19,500</u>

Therefore, accuracy and completeness of the cashbook balances could not be established and this may lead to loss of funds.

(c) Closure of Bank Accounts

As indicated below, the Council did not comply with Section 28 of the County Governments Public Finance Management Transition Act, 2013 which required that the banks accounts of the defunct Local Authorities be closed. Although the Interim Principal Finance Officer wrote an internal memo addressed to former Councils' Chief Executive Officers to close the bank accounts and transfer the balances to the County Revenue Account opened at KCB by 03 May 2013, the memo and a circular from the Transition Authority to that effect were not complied with as indicated below:

	Account	Bank	Balance as per latest statement(Ksh)
1	LATF	KCB	Balances as at 03 June 2013 Kshs.20,744,626.35. Amount transferred to County Current account Ksh. 20,742,426

2	Salaries	Equity	Balance as at 13 June 2013. No evidence of closure and transfer of funds to the revenue fund account.
3	GRF	Equity	Balance as at 13 June 2013. No evidence of closure and transfer of funds to the revenue fund account.
4	LATF	Equity	Balance as at 22 May 2013 Kshs.53, 565.85. No evidence of closure and transfer of funds to the revenue fund account.
5	Savings/ Renewals	KCB	Details not available
6	KRB	KCB	Details not available
7	EU	KCB	Details not available
8	GRF	KCB	Details not available

(d) Failure to Constitute Cash Board of Survey

The Council did not constitute a board of survey to establish the correct cash on hand and bank balances as at 28 February 2013. Also, amount of cash and bank balances (part of assets) being handed over to the County Government was not indicated in the handing over report. During the transition period, the cashbook was not ruled off to show where the Local Authority stopped operations and the point where the County Government started. As a result, accuracy of cash and bank balances handed over/ taken over could not be confirmed.

Mr Speaker the Committee;

- i. **Heard evidence that this matter had been resolved as the Accounting Officer had acted on the anomalies in question to the satisfaction of the Auditor-General...**

The Speaker (Hon. Stephen Kithuka): Are you sure you have read the correct thing?

Hon. Robison Mativo: Eh

The Speaker (Hon. Stephen Kithuka): Ensure you have read it correctly, you had said, had not.

Hon. Robison Mativo: Mr Speaker, had not been resolved.

The Speaker (Hon. Stephen Kithuka): The "not" is not really there, make sure you read what is there.

Hon. Robison Mativo: Heard evidence that this matter had been resolved as the Accounting Officer had acted on the anomalies in question to the satisfaction of the Auditor-General.

- ii. Mr Speaker however, it noted with concern that had the Accounting Officer ensured timely action in resolving this matter; the same would not have appeared in this report as an audit query.

Mr Speaker the Committee;

Holds the accounting officer responsible for the delay in resolving this matter and recommends that in future, he must ensure that matters capable of being resolved with the Auditor-General are so resolved promptly failure of which he be sanctioned by the appointing authority.

(e) Payments made by the Council against no Approved Budget

The Council made payments totalling to Kshs. 39, 342,396 from three of its accounts after 28 February 2013 which was the cut-off date. However, it was not possible to establish whether the expenditure was made in accordance with approved budget, as required by County Governments Public Finance Management Transition Act, 2013 section 8(2) (c) as no information was made available to that effect. Below are the details of the withdrawals:

Account Particulars	Amount (Ksh)
GRF Account-	3,003,469
Salaries Account	14,421,926
LATF Account-	<u>21,917,001</u>
Total	<u>39,342,396</u>

The Committee;

Heard evidence that this matter had been resolved as the Accounting Officer had produced evidence to proof that the council had secured the approval of the then Interim Principal Finance officer Mr Walter J. Oselu to spend the Ksh. 39,342,396.00. Thus, the expenditure was within the law as it had been ratified by the representative of the Transitional Authority as required.

The Committee Mr Speaker Sir recommends that;

In future, the Accounting Officer should ensure that issues raised by the Auditor-General are dealt with expeditiously to avoid inviting unnecessary audit queries.

(ii) Debtors Balances

The Council handed over debtors amounting to Kshs. 41, 755,731 made up of CILOR (Kshs. 4, 235,138), rates from Kiambere (Kshs. 2, 510,755) and plot rents (Kshs. 35, 009,838). However, accuracy of the balances could not be confirmed since there were no invoices or demand notes issued to plot or

stall owners. Also, the Council did not maintain updated debtors' ledgers to record movements of debtors' in respect to plot rent/rates. Further, records in the manual registers differed with the LAIFOM system.

Mr Speaker the Committee;

Heard evidence that this matter had been addressed as the Accounting Officer had availed documentary evidence in support of the outstanding debtors' balance of Ksh. 41, 755,731.00.

However, the Committee recommends that;

The County Government to maintain up-to date records of debtors and ensure that measures are put in place to collect revenue from the outstanding debtors.

(iii) Creditors/Payables

The Council prepared a statement of assets and liabilities as at 28 February 2013 reflecting creditors' balance of Kshs. 30, 743,583 to be handed over to the County Government. Accuracy of the balances could not be confirmed since the Council did not circularize the creditors for independent third party confirmation of the balances.

The creditors balance includes Kshs. 30, 000,000 relating to a loan borrowed by the Council from Kenya Commercial Bank. However, it was not possible to verify and confirm the correctness of the balance as the Council did not make available for audit the loan agreements, ledgers and other related records. It was also noted that the loan forms a basis of a legal case still pending at the High Court in Machakos.

Mr Speaker the Committee;

Heard evidence that the Accounting Officer produced evidence to proof that the Ksh 30,000,000.00 loan which the Council secured from the Kenya Commercial Bank (KCB) was legitimate.

However, the Committee recommends that the County Government should do the following;

- i. Make arrangement to off-set the debt which it inherited from the defunct council to avoid paying more in future courtesy of the interest it continued to attract.**
- ii. Not honor payment claims from the other creditors without properly establishing that services/goods were rendered/ delivered or that funds had been advanced to the Council.**
- iii. Maintain up-to date records of creditors with detailed information and relevant supporting documents.**

Fixed Assets

The Council listed assets amounting to Kshs. 114, 330,162 in the handing-over memorandum. The figure was not complete since several movable assets were not valued and therefore no monetary values were placed on them. Further, the Council carried out revaluation of assets in December 2012, but a comprehensive Fixed Assets Register for recording assets was not maintained. Also, ownership documents (logbooks) for the following motor vehicles/cycles were not made available for audit confirmation:

Registration Number	Make
KUZ 475	Land-Rover
KAR 579L	Toyota Pick up
KAB 306Q	Grader
KAW 288Z	Motor Bike
KAW 289Z	Motor Bike

The log books for the motor vehicles/cycles were said to have been destroyed in a fire disaster that occurred at the Council's premises on 29th May 2009. No effort appears to have been made to apply for new log books.

The Committee;

Heard evidence that this matter had been resolved as the Accounting Officer had acted on the anomalies in question to the satisfaction of the Auditor-General. He availed evidence to proof that the supporting documents in question were destroyed when a mysterious fire gutted the council offices. The evidence was in form of a validated/credible report on the cause and extent of the damage caused by the inferno.

The Committee recommends that;

The County Government of Kitui should ensure that all assets transferred from the former Council are valued, properly recorded and secured. Ownership documents for all assets should be obtained from the relevant authorities.

Revenue Collection

The Council continued collecting revenue after 28 February 2013 and banking the same in Salaries and General Rate Fund accounts held at Equity bank. The revenue collected and banked in these accounts as from 1 March to 30 April 2013 amounted to Ksh.6, 570,892. Further, there was no board of survey constituted to draw a line between the revenue receipt books handed over and the cut-off point where the County started collecting revenue.

The Committee;

- i. **Faulted the accounting officers for the following omissions;**
 - **Delay in opening the County Revenue Account which forced the former Chief Officers to bank proceeds from revenue collections in the in Salaries and General Rate Fund accounts held at the Equity bank contrary to the directive issued by the extinct Ministry of Local Government.**
 - **Failure to constitute a Board of Survey as required to draw a line between the revenue receipt books handed over to the county government and the cut-off point where the County started collecting revenue for accountability purpose.**

The Committee Mr Speaker recommends that the County Government should do the following;

- i. **Ensure proper accountability for revenue collections is enhanced by putting in place strong internal control systems.**
- ii. **Carry out investigation to establish the following;**

(Hon. Felix Kinuva stood in his place)

The Speaker (Hon. Stephen Kithuka): Yes Honourable Kinuva

Hon. Felix Kinuva (Member for Miambani Ward): Mr Speaker Sir, do we have the number required for the quorum in the house Mr Speaker?

The Speaker (Hon. Stephen Kithuka): Clerk confirm whether we have the quorum please.

(The County Assembly Clerk stood in his place to ascertain whether there was quorum)

The Clerk: Mr Speaker we don't have quorum

The Speaker (Hon. Stephen Kithuka): Whips who are here kindly whip the members so that we can wide up. We are just a few pages finish. Whips.

The Clerk: They are not present Mr Speaker.

The Speaker (Hon. Stephen Kithuka): There Deputies? Do we have deputy whips here? And if the whips are not there, the Majority or minority leaders are present, kindly get us your whips to whip the members in. we only need a few so that we wide up with this document.

(Hon. Alex Nganga (Minority leader) and Hon. Phoebe Kisee (Deputy Majority Whip) walked out to whip members)

The Speaker (Hon. Stephen Kithuka): And Hon. Members present we would kindly request you that you bear with the situation, we have been with this document for quite sometime. Kindly if you can give the chair around 15 minutes I can see he will be through other that what to continue singing the quorum, kindly so that we wide up with this document, it's a very valid document. You can bear with the situation. We are just about to finish.

We give them a minute or so and then we can continue. Thing about the document is that every member has a copy and we are just reading through. So maybe even those who are out are still reading. As we wait for the whips I think I can allow the chairman to wide up with the county council of Mwingi so that we are somewhere closer to the county council as I wait for the whips to bring other members, wide up.

Hon. Robison Mativo (Chair PAC/PIC): Thank you Mr Speaker the committee recommends that the County Government should do the following;

- i. **Ensure proper accountability for revenue collections is enhanced by putting in place strong internal control systems.**
- ii. **Carry out investigation to establish the following;**
 - Whether there were any fraudulent transactions resulting from the failure to draw a line between the revenue receipt books handed over to the county government and the cut-off points where the latter started collecting revenue.
 - Whether the unmarked revenue receipt books might have been used corruptly.

Other Findings

LATF Account Payments

Payments made by Council/County against no Approved Budget

The Council made payments totalling to Kshs.39, 259,996 from GRF, Salaries and LATF Accounts after 28 February 2013 which was the cut-off date. However, no approved budget was seen for this expenditure.

Staff Payroll

The Council implemented salary increments occasioned by the new CBA in February 2013. However, the salaries had not been budgeted for and there was no supplementary budget approved for the same. The Council backdated the payments to 1 September 2012 and paid salary arrears without deducting PAYE of Kshs.1, 282,635.

Mr Speaker the Committee;

Was not persuaded by the Accounting Officer's submission that failure to enforce deduction of the PAYE amounting to Ksh. 1, 282,635.00 was due to an oversight as that was a statutory obligation.

The Committee recommends that;

- The County government should ensure that PAYE arrears are recovered from the beneficiaries.
- Statutory deductions should be effected in line with the existing laws and the same remitted to relevant authorities. Further, only funds appropriated should be spent by the County Government.

The Speaker (Hon. Stephen Kithuka): You can carry on because I can see the whips are back and the minority leader have done a good job, continue with your reading.

Hon. Robison Mativo (Chair PAC/PIC): Former Town Council of Mwingi
Improper Handing over to the County Government

There was no proper handing over of the former Town Council of Mwingi's assets and liabilities to the Transition Authority as required by 18th February 2013 circular from Ministry of Local Government. The letter submitting list of assets, liabilities and human resource reference TCM/16/1/VOL.V/45 dated 28 February 2013 addressed to the Permanent Secretary, Office of the Deputy Prime Minister and Ministry of Local Government and copied to the Chairman Transition Authority, was not acknowledged by the Permanent Secretary nor the Chairman of the Transition Authority. The handing and taking over report did not include cash and bank balances as at 28th February, 2013. Accuracy of the assets and liabilities balances handed over could therefore not be confirmed.

The Committee made the following observation;

- i. That the security of the councils assets and liabilities was left in limbo or rather compromised as a result handing over occasioned by the failure of the representatives of the transitional authority and the then ministry of local government to acknowledged the handing over documents for official confirmation that the custody of the properties had officially been transferred to the County Governments.
- ii. This also implied that there was no commitment on the part of transitional authority/ and all the county governments to safeguard the assets and hence could not be held accountable or responsible for any loss.
- iii. That failing to acknowledge the handing over documents could have been masterminded to give leeway for looting of public assets, the same could have been the case on the failure to factor the cash and bank balances in the handing over report.

The Committee recommends that;

- i. The Transition Authority should ensure that a proper handing over is done by the former Council's chief officers to enable the County

Government have proper basis and accurate opening balances for its books of account.

- ii. The Ethics and Anti-Corruption Commission (EACC) should carry out further investigation into this matter with a view to holding suspects accountable should corrupt dealings with regard to the handing over of the public assets be affirmed and enforce recovery of any property which might have been acquired illegally.

Current Assets and Liabilities

Cash and Bank Balances

Non-Preparation of monthly Bank Reconciliations Statements

The Council did not prepare monthly bank reconciliations statements for the period 1 January to 30 June 2013 in respect to the following bank accounts:

Name	Bank
Kenya Roads Board	KCB
Kazi Kwa Vijana	KCB
Operations and Maintenance	Equity
Salaries	Equity
Renewal Funds	Co-operative

Accuracy of Monthly Bank Reconciliations Statements

Although the Council prepared monthly bank reconciliation statements for Salaries, LATF and GRF Accounts, all held with KCB Mwingi Branch, the reconciliations reflected long outstanding stale cheques as at 30th April 2013 as shown below:

Account Particulars	Stale Cheques (Ksh)
Salaries Account- KCB	3,829,902
LATF Account - KCB	5,652,352
GRF Account-KCB	5,166,399

As at the time of audit inspection in September, 2013, all the stale cheques had not been written back into the cashbooks. This renders accuracy of the cashbook balances doubtful and may also lead to irregular transactions taking place undetected.

(c) Closure of Bank accounts

As indicated below, the County Government did not comply with section 28 of the County Governments Public Finance Management Transition Act, 2013. Although the Interim Principal Finance Officer through letter no. CGK/SCMU/ADM/Vol 1/ (07) wrote to various former Councils to close down the accounts on 03 May 2013 and transfer the amounts to the County revenue account at KCB, it was noted that the accounts were not closed.

(d) Failure to Constitute Board of Survey

The Council did not constitute a board of survey to establish the correct cash and bank balances as at 28 February 2013. Further, the cashbooks were not ruled-off to indicate the dates on which the defunct Local Authority ceased operations and the Transition Authority/ County Government took over.

(e) Missing Bank Statements

The following bank statements were not made available for audit review:

	Bank	Account	Period
1	KCB	General Rate Fund	1 May to 30 June 2013
2	KCB	Salaries	1 June to 30 June 2013
3	KCB	LATF	7 May to 30 June 2013
4	KCB	Kenya Roads Board	1 January to 10 February 2013 and 11 May to 30 June 2013
5	KCB	Kazi kwa Vijana	1 January to 30 June 2013.
6	Equity	Operations and Maintenance	1 January to 31 January 2013.
7	Equity	Salaries	1 January to 30 June 2013.

Failure to produce bank statements for audit contravenes the Public Finance Management Act, 2012 and Public Audit Act, 2003 which require that all documents necessary for audit should be made available for verification.

The Committee noted the following;

1. That the Accounting Officers failed to comply with the laid down accounting procedures, practices and standards resulting in loopholes which could have been exploited leading to misappropriation of public funds.
2. That the commission of irregularities could have been due to either incompetence, sheer negligence or willful failure on part of the accounting officers.

The Committee Mr Speaker recommends that the County Government should do the following;

- i. Ensure that any bank account operated by the former Local Authorities which might have remained active is closed forthwith and the balances thereof transferred to the County revenue account

- and legal action taken against the concerned officers for disregarding lawful instructions
- ii. Further ensure that bank reconciliations are done to establish the correct balances to be transferred to the County revenue fund account.
 - iii. Also, boards of survey should be formed at the close of each year for confirmation of closing cash and bank balances.
 - iv. The Ethics and Anti-Corruption Commission (EACC) should carry out further investigation into this matter with a view to having appropriate legal action taken against the culpable should misappropriation of public funds be confirmed and to have the lost amounts recovered.

Debtors

The Council prepared handing over memorandum reflecting debtors' balance of Kshs.14, 769,194, which included an amount of Kshs.2, 037,839 shown as outstanding Imprest. Also, staff advance of Kshs.44, 000 as at 28th February 2013 was not disclosed in the statement. The balance also included Kshs.12, 731,355 rent arrears which was not supported with any detailed listing. As a result, the debtors' balance of Kshs.14, 769,194 handed over to the County Government is incorrect.

The Committee noted the following;

- i. That the Ksh. 14,769,194.00 debtors balance could not be authenticated owing to failure by the Accounting Officers to avail supporting documents for audit verification.
- ii. That the failure to make disclosure of the Ksh. 44,000.00 awarded as staff advances in the handing over statement could have been aimed at covering-up for fraud.

Mr Speaker the Committee recommends that;

- i. The County Government should put in place proper systems to ensure prompt recording of debtors.
- ii. Also, a debt collection policy should be developed to facilitate recoverability of outstanding debts.
- iii. The Ethics and Anti-Corruption Commission (EACC) should carry out further investigation into this matter with a view to holding suspects accountable should theft of public funds be confirmed and to have the lost amounts recovered.

(iii) Creditors

The Council prepared a statement of assets and liabilities as at 28 February 2013 reflecting creditors' balance of Kshs.18, 378,113 to be handed over to the County Government. However, no circularization of the creditors was done to facilitate independent third party confirmation of the balances.

Further, invoices or statements supporting the creditors' balances were not made available for audit confirmation. Included in the creditors' balance was an amount of Kshs.6, 912,865 listed as contingent liability which arose out of two legal actions instituted against the Council. No details of the liability were made available for audit review.

An amount of Kshs.7, 015,458 payable to LAPTRUST is reflected as actuarial deficit but the source and accuracy of the figure could not be confirmed as it was not reflected in the Council's records and was also not supported.

Legal fees of Kshs.194, 290 payable to a firm of Advocates could not be confirmed since the Council did not provide supporting fee notes.

It was further observed that the Council when preparing the handing-over report failed to include other creditors amounting to Kshs.2, 016,672.

Consequently, creditors' balance of Kshs.18, 378,113 indicated in the handing-over report is inaccurate and cannot be relied upon.

The Committee observed the following;

- 1. That the Accounting Officers failed to comply with the laid down accounting standards.**
- 2. That committing of irregularities resulted in loopholes which might have accessioned misappropriation of public funds.**
- 3. That omission due to either incompetence, sheer negligence or willingly failure aimed at achieving selfishness interest that the accounting officers presided over accounting irregularities due to incompetence sheer negligence or deliberate failure aimed at creating an opportunity to misappropriation of public funds.**

Mr Speaker the Committee recommends that;

- i. The County Government should maintain up-to date records of creditors with relevant supporting payments.**
- ii. Also, the County Government should not pay any creditor without first establishing that a service/good was rendered or supplied to the Council and is fully supported.**
- iii. The Ethics and Anti Corruption Commission (EACC) should carry out further investigation into this matter with a view to holding suspects accountable should embezzling of public funds be confirmed and to have the lost amounts recovered**

Fixed Assets

The Town Council of Mwingi, according to the handing-over memorandum had assets amounting to Kshs.80,844,882 as at 28th February, 2013 and included Ksh. 1,944,000 for motor vehicles and motor cycles. However, the Council did not code all its assets or indicate their locations, making it impossible to confirm existence of the assets.

The Committee noted the following;

That the security of the fixed assets was compromised owing to the failure by the Accounting officer to ensure they were coded for ease of identification, security and accountability as required.

The Committee recommends that;

- i. All assets transferred from the former Council should be properly coded, recorded and secured by the County Government.
- ii. The Ethics and Anti Corruption Commission (EACC) should carry out further investigation into this matter with a view to holding suspects accountable should under-hand deals regarding the management of the fixed assets be confirmed.

Revenue Collection

The Council continued collecting revenue after 28 February 2013 and banked the same in its General Rate Fund account held at Kenya Commercial Bank. The revenue collected and banked in these accounts from 1 March to 30 April 2013 amounted to Kshs.15, 789,788. The Transition Authority was also collecting revenue using receipt books of the former Council without officially taking-over the receipt books. There was no well demarcated line between the transactions under the former Local Authority and the incoming County Government. The revenue collected amounting to Kshs.15, 789,788 was collected using unofficial receipt books and proper accountability of the same could not be confirmed.

The Committee observed the following;

- i. That most of the revenue collected before and during the transition period might have been misappropriated owing to lack of proper accountability systems to check corruption.
- ii. That the representatives Transitional Authority led by the interim County secretary neglected their duty of ensuring cut-off procedures were performed on the surrendered revenue collection receipt books for accountability purpose and to pre-empt corruption.
- iii. That without cut-off procedures, the surrendered receipt books were left open to misuse by unscrupulous public officers.

Mr Speaker the Committee recommends that;

- i. The County Government should put in place proper systems to enhance accountability of revenue collections/or rather put in place strong internal control systems to ensure proper accountability of revenue collections.
- ii. All receipt books used to collect revenue after 28th February 2013 and unused receipt books should be reconciled to confirm that all

receipt books were handed over to the Transition Authority and that none was used to collect revenue irregularly.

- iii. The Ethics and Anti-Corruption Commission (EACC) should carry out further investigation into this matter with a view to delivering justice if theft of public funds is confirmed and to have any lost public funds recovered.

Procurement of Goods/Services

The Council procured receipt books from a supplier on various dates at a cost of Kshs.360,000 through direct procurement without satisfying requirements of the Public Procurement and Disposal Act, 2005.

The Committee observed the following;

That the Accounting Officer's submission that the procurement of the receipt books directly from the supplier was due to an emergency was not convincing as that was in contravention of the procurement regulations.

The Committee Mr Speaker recommends that;

- i. All procurements by the County should be done in accordance with the laid down procurement procedures.
- ii. The Ethics and Anti-Corruption Commission (EACC) should carry out further investigation into this matter with a view to having appropriate legal action taken should misappropriation of public funds be confirmed and to have the lost amounts recovered.

Expenditures

Payments made by Council against no Approved Budget

The Council made payments totaling to Kshs.7, 434,793 from Salaries and GRF accounts after 28 February 2013 as shown below:

Particulars	Amount (Ksh)
Salaries Account	-4,132,364
GRF account	-3,302,429
Total	<u>-7,434,793</u>

The payments were mainly for salaries and other miscellaneous expenses. However, it was not possible to confirm that the expenditures had been budgeted and approved.

The Committee noted the following;

- i. That the miscellaneous expenditures could not be authenticated due to unavailability of supporting documents.
- ii. That the Accounting Officers contravened the law by incurring expenditure against no approved budget. In addition, the cash spent

had not been appropriated by the County Assembly as the law requires.

The Committee Mr Speaker recommends that;

- i. The County Treasury should ensure that all expenditure are accounted for and are incurred in accordance with the approved budgets.
- ii. The Ethics and Anti-Corruption Commission (EACC) should carry out further investigation into this matter with a view to having appropriate legal action taken should the former chief officers be implicated in corruption.

Mr Speaker in Conclusion;

The foregoing observations clearly indicate that the process of taking over of assets and liabilities, including staff of the former Council was not properly handled due to apparent lack of leadership by officials of Transition Authority who had the responsibility to ensure a smooth and seamless transition process.

The County Government should however ensure full control of functions, including revenue collection, recording and proper accounting for the same while awaiting guidance from the National Treasury based on the accounting and reporting systems to be developed by the Public Sector Accounting Standards Board in accordance with Section 194 of the Public Finance Management Act, 2012.

Mr Speaker I think I have finished the committees report on the audited accounts of the defunct councils of Kitui for the financial year 2011/2012 and the financial operations of the County Government of Kitui for the period from 1st January 2013- to 30th June 2013.

Mr Speaker I want to say that the committee just relied on the report of the auditor general and those who might have been implicated is not because the committee wanted to do so but relied on the auditor general gave. Mr Speaker I want as I request members to support the adoption of this report, Mr Speaker we need to note that time to slay the corruption dragon in our county is now. Relentless effort to curb corrupt practices within the rank and file of the County Government should be put in place.

Mr Speaker it is necessary for the anti-corruption agencies to move swiftly and stamp out graft in counties to stop it growing to the dangerous levels experienced in the national government. In that regard Mr Speaker, the anti-graft agencies should be empowered to engage in diligent investigations by gathering iron-cast evidence and witnesses against the corrupt elements before they are apprehended. If prevented, corrupt acts won't be committed but if the crime eventually occurs, anti-graft agencies should be empowered to nip it in the bud before it festers.

Mr Speaker culprits who are caught in the act, those who confess to stealing public funds or those who are convicted by appropriate courts, should be adequately punished to serve as a deterrent to others.

In addition Mr Speaker, laws should be enacted to ensure that all assets acquired through corruption are recovered and that convicted officials serve a jail

term without the option of a fine. The jailing of convicted officials will send a strong signal to holders of public office that engaging in corrupt practices earns one a jail term.

Mr Speaker the growing public interest for prudent management of public resources requires us as a legislative body to rethink our approach to public finances oversight. A cursory glance of the local dailies, news channels and social talk in recent times reveals that our country/society is overburdened by greed which had become a deeply embedded culture. It is like the many-headed Hydra of Greek mythology which grows two heads for every one that is cut off and to tackle it effectively, we need to focus on its ever mutating nature so that we can reinforce the strategies of combating the vice.

Mr Speaker Sir, with those few remarks I would request or ask Hon. Mutemi to second the motion. Thank you Mr Speaker.

The Speaker (Hon. Stephen Kithuka): Very well, Hon. Mutemi

Hon. Peter Mutemi (Member for Kiomo/ Kyethani Ward): Thank you Mr Speaker. Mr Speaker in seconding this motion I want to put a pointer and a thumbs up to our chair who is the mover of this motion and the Assistant vice for eloquently and tirelessly Mr Speaker reading for almost one week and taking the committee through this report.

Mr Speaker I want to still take the opportunity to thank the chair for leading us as a committee and under his leadership Mr Speaker we have seen this report finding its way to this honourable house.

Mr Speaker I want to take the opportunity still to thank the Speaker of the house for support extended to the committee, advice and the time he agreed us to consult him.

I wouldn't forget Mr Speaker to really extend the appreciation to the office of the Clerk for the time he took to provide administrative support to our committee during the time of our investigation. Mr Speaker indeed it was during that time the administrative support and supporting the process that we as the committee so many of the witnesses and systems of the Assembly working effectively for the committee to deliver the mandate as bestowed by this honourable house.

Mr Speaker I wish still to take the opportunity to thank the Clerks who were seconded to this committee, indeed they did a lot of work. Mr Speaker I remember sometimes when we had seven hundred audio clips for translating to paper work. That was a lot of work which was done. It was during that time Mr Speaker these Clerks I think they were spending sleepless nights because of the pressure that was being extended to us because of the deadline which was occasioned by the situation.

Mr Speaker the honourable member actually trying excitement and really encouragements, they wanted this committee to deliver the mandate. Honourable members even sometimes they were attending the committee sessions with only the limitation that they were not supposed to participate but they extended and many a times they would find time from their very busy schedule to attend the committee sittings and actually listening and that gave the committee encouragement.

Mr Speaker for clerks the support and technical support they offered and the experience. Mr Speaker as I can see our mandate here which was really oversight for this house, Mr Speaker it is very important to note the following;

1. All the time, all the recommendations and everything that we tried to do as the committee we were very keen on ensuring that the law is followed. Because Mr Speaker this committee we knew we were not dealing with bread and butter. It was the recommendations which has far reaching implications. And that is why I am saying we were not dealing with bread and butter, it was indeed a far reaching recommendations with legal implications both social and political. Mr Speaker we faced challenges and we are happy that we managed to deal with these challenges with the support of the house, our leadership and in fact Mr Speaker we succeeded.
2. Mr Speaker it is very important to note still we consulted widely and wisely to those who matters as we really prepared this report and as we really continued with the investigations.

Mr Speaker it is important for this house to note that we accorded the witnesses time, opportunity indeed to express themselves in any way and even many a times we allowed them and even out of the laid down procedures to submit even the responses to the committee. For instance it is allowed for the recommendations for their responses to be done, to be put before the committee 7 days. But some witnesses could even walk to the committee meetings and presented their responses and the committee out of the importance of this work and out of the good work the committee had extended and the trust we could accept their responses and even we allowed them to really respond both verbally and written and every other means which was available Mr Speaker.

So Mr Speaker we did what we could to get the responses to avail to this honourable house. Despite Mr Speaker being ambushed by these witnesses, we really never complained or neither turned them down or failed to accommodate their desire and interest for the sake of justice.

Mr Speaker it is one of the biggest challenges which was outlined in our report is about when the County Secretary could not even do things and as the head of civil service of the County, Mr Speaker which is in our recommendation Mr Speaker he could not provide the documents in order and the way they are supposed to be put. So Mr Speaker that was a very big challenge for almost 2 weeks, we spent a lot of time sending the Executive back because of the things signing the documents which were not meeting the admissibility criteria, so on and so forth.

Mr Speaker it is clear this committee allowed the house to invoke its mandate under County Government Act section 40 (2) of this act of 2012. This is one of our recommendations which is clear.

Now Mr Speaker it is also important on this house as we request them to adopt this committee report, Mr Speaker there are very critical areas like non-current assets. Mr Speaker for instance all the councils or most of the councils indeed on the current assets whereby issues of land, which is clear there was no handing over and Mr Speaker the documents were not availed to the committee. Mr Speaker if you look at that particular thing, things like land which was actually not included, some assets, some parcels of land in this County which was and actually they found their way in the evaluation report, right now they are only in those reports, they don't exist, they were grabbed. For instance Mr Speaker the Chulluni market as we talk here it is not there. Only just pit latrine is left, the market is gone.

Mr Speaker still another issue is an area like Ngwatano market which is in that report. Ngwatano market is in Mwingi and we know it is in the evaluation report, the Ngwatano market was shared by the relevant authorities before they left the councils and it is actually in our evaluation report like one of the assets it is not there Mr Speaker. It is worth noting, we don't know because of lack of handing over and taking over, how many other parcels of land are right now gone. We don't know how many of them. It is out investigations and Mr Speaker not only investigation but thorough investigation will give us the true position of what is there and what is not there.

Mr Speaker the other thing is about flouting systems and procedures which was very clear and on the other thing Mr Speaker because of lack of handing over and taking over, you find even our public officers from the Executive, they protected one another. Like the account which was mentioned in Mutomo and I want to provide this one as an evidence. This was collection of funds in Mutomo and Mr Speaker if you can allow me to read some of the small letters I have here as an evidence....

The Speaker (Hon. Stephen Kithuka): Just highlight because of time.

Hon. Peter Mutemi (Member for Kiomo/ Kyethani Ward): Thank you Mr Speaker, this is about the potential prudent transaction for your further action. It was about the council transitional principle officer issued instructions as read there and on that letter this account was opened at the National bank and the amount of money Ksh.5,787,220 was collected and deposited in that account. The same in that account, this account was administered by 2 officers, Daniel Mutuku Twala and Samuel Otieno Owande. Daniel Mutuku Twala was the treasurer of the town council, Otieno Owande was the Clerk and the agent for this account was Anna Mwikali Charles and during this transitional period, yeah, I am giving this as an example and evidence an amount of Ksh 5,060,000 million was withdrawn and a balance of Ksh.723,625.65 which Mr Speaker it is not clear whether even this account was closed or it still exist. Nobody knows more about this account...

(Hon. Alex Nganga stood in his place)

The Speaker (Hon. Stephen Kithuka): Yes Hon. Minority leader.

Hon. Alex Nganga (Minority Party Leader): Thank you Mr Speaker, Mr Speaker Sir the information being provided here by hon. Mutemi a member of the Public accounts committee is very important and crucial. As you see the house Mr Speaker now it lacks quorum. I would request your indulgence chair that Mutemi resumes tomorrow morning when all members will be here for us to get this information Mr Speaker. Very important and crucial.

The Speaker (Hon. Stephen Kithuka): Honourable members I will put the question that the proposal by Hon. Minority leader be adopted.

Will as many as of that opinion say Ayes!

***The Members:** ayes!*

As many as of the contrary opinion say No!

(Silence)

The Speaker (Hon. Stephen Kithuka): The Ayes have it. Hon. Members I will defer the seconding of this motion to tomorrow morning when at least we have a quorum, when members are afresh because as they have put it is a very important debate when the evidence is being presented of course is of great importance. At this juncture, then I will adjourn the house.

Adjournment

The Speaker: Hon. Members the house now stands adjourned until tomorrow the 8th of July 2015 at 9.00am.

The County Assembly rose at 4: 42 pm